



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

6.430.1

NOVEMBER 24, 2025

EFFECTIVE DATE

(11-24-2025)

PURPOSE

- (1) This transmits revised IRM 6.430.1, Performance Management Program, Performance Management Requirements.

MATERIAL CHANGES

- (1) This IRM was revised to comply with *Executive Order 14151*, Ending Radical and Wasteful Government DEI Programs and Preferencing, dated January 20, 2025, *Executive Order 14171*, Restoring Accountability to Policy-Influencing Positions Within the Federal Workforce, dated January 20, 2025, and *Executive Order 14284*, Strengthening Probationary Periods in the Federal Service.
- (2) The content in this IRM section is reorganized and renumbered for clarity and incorporates plain language, updates links, grammar, titles, websites, and references. Operational procedures and content were deleted. The table below provides a crosswalk and summarizes the significant changes:

Content previously found in:	Is now found in:	Description of significant changes include:
IRM 6.430.1, Introduction to Performance Management IRM 6.430.2, Performance Management Program for Evaluating Bargaining Unit and Non-Bargaining Unit Employees Assigned to Critical Job Elements (CJEs) IRM 6.430.3, Performance Management Program for Evaluating Managers, Management Officials, and Confidential Management/Program Analysts IRM 6.430.5, Performance Appraisals for Temporary Assignments	IRM 6.430.1, Performance Management Program, Performance Management Requirements	Merged into one IRM and renamed chapter title to "Performance Management Program" and Section title to "Performance Management Requirements."
IRM 6.430.1.3, Scope of the IRS Performance Management Program IRM 6.430.3.1, Program Scope and Objectives	IRM 6.430.1.1, Program Scope and Objectives	Added as required by IRM 1.11.2.2.4, Address Management and Internal Controls.

Content previously found in:	Is now found in:	Description of significant changes include:
N/A	IRM 6.430.1.1.1, Background	Added as required by IRM 1.11.2.2.4, Address Management and Internal Controls.
IRM 6.430.1.2, References	IRM 6.430.1.1.2, Authorities	Deleted 5 USC 31, Authority for Employment and replaced with 5 USC 3321, Competitive Service; Probationary Period Deleted 5 USC 71 as it does not impact this IRM. Deleted 5 CFR 315, Career and Career-Conditional Employment and replaced with 5 CFR 11, Probationary and Trial Periods (Rule XI). Added 5 CFR 330, Recruitment, Selection, and Placement (General) Added 5 CFR 340, Other than Full-Time Career Employment Deleted 5 CFR 359, Removal from the Senior Executive Service; Guaranteed Placement in Other Personnel Systems as it does not impact this IRM. Deleted 5 CFR 771, Agency Administrative Grievance System as it does not impact this IRM. Deleted 5 CFR 792, Federal Employees' Health, Counseling, and Work/Life Programs as it does not impact this IRM. Deleted National Agreement II between the IRS and National Treasury Employees Union, October 1, 2009. Deleted Treasury Personnel Policy Manual, Chapter 430, February 16, 1996. Policy is obsolete.
IRM 6.430.1.6, Responsibilities within the IRS Performance Management Program	IRM 6.430.1.1.3, Roles and Responsibilities	Added as required by IRM 1.11.2.2.4, Address Management and Internal Controls. Deleted Approving Official, duplicates Reviewing Official. Deleted IRS Payroll Center operational content.
IRM 6.430.2.1, Overview and Coverage IRM 6.430.3.2, Overview and Coverage	IRM 6.430.1.1.4, Program Management and Review IRM 6.430.1.1.5, Program Controls	Added as required by IRM 1.11.2.2.4, Address Management and Internal Controls.

Content previously found in:	Is now found in:	Description of significant changes include:
Exhibit 6.430.1-1, Glossary of Performance Management Terms	IRM 6.430.1.1.6, Terms and Acronyms	<p>Added as required by IRM 1.11.2.2.4, Address Management and Internal Controls.</p> <p>Added, replaced, or deleted the following definitions/acronyms:</p> <ul style="list-style-type: none"> • Deleted Ad Hoc Performance Appraisal • Deleted Agency Grievance • Replaced Annual Rating with Annual Performance Appraisal • Replaced Appraisal with Appraisal Process • Deleted Appraisal Cutoff Date • Deleted Approving Official • Added Career Ladder Promotion (CLP) • Added Classified National Security Information (CNSI) • Added Critical Job Elements (CJEs) Performance Plan • Added acronym to Critical Performance Expectations (CPEs) • Added Current Rating of Record • Added Employee • Replaced Employee Departure Appraisal with Departure Appraisals • Deleted ePerformance • Deleted Equivalent Increase • Deleted Equivalent Rating of Record • Deleted Evaluation of Managerial Potential (EMP) • Added General Schedule (GS) • Deleted Individual Development Plan (IDP) • Deleted Intermittent Appointment • Deleted IRS Payroll Center • Added IRS Payband System • Added Manager • Deleted Modal Rating • Deleted Multiple Rating Patterns • Added National Agreement (NA) • Added Non-Bargaining Unit (NBU) Employee • Replaced Opportunity Period with Opportunity to Demonstrate Acceptable Performance

Content previously found in:	Is now found in:	Description of significant changes include:
		<ul style="list-style-type: none"> • Replaced Overall Rating with Overall/Summary Evaluation Rating • Replaced Payband/Paybands/ Paybanding with IRS Payband System (IR Payband or IR) • Replaced Performance Appraisal with Annual Performance Appraisal • Replaced Performance Appraisal Cycle with Appraisal Period • Deleted Performance Indicator • Deleted Rating Patterns • Deleted Release and Recall • Deleted Seasonal Work Schedule • Added Standard Position Description (SPD) • Replaced Summary Levels with Overall/Summary Evaluation Rating • Replaced Summary Rating with Overall/Summary Evaluation Rating • Deleted Supervisor • Replaced Supervisor Departure Appraisal with Departure Appraisal • Deleted Term Appointments • Replaced Total Evaluation Performance System (TEPS) with MEPS • Deleted Transactional Processing Center (TPC) • Deleted Valid Performance Appraisal • Deleted Within-Grade Increase (WIGI) Determination Appraisal • Deleted Withholding of Within-Grade Increase (WIGI) <p>Terms are either no longer applicable, changed title, or replaced with another term.</p>
N/A	IRM 6.430.1.1.7, Related Resources	Added as required by IRM 1.11.2.2.4, Address Management and Internal Controls.
IRM 6.430.1.1, Performance Management Overview	IRM 6.430.1.2, Performance Management Overview	Revised with plain language.

Content previously found in:	Is now found in:	Description of significant changes include:
IRM 6.430.1.4, Foundation of the Performance Management Program IRM 6.430.1.5, Key Performance Management Activities	IRM 6.430.1.3, Foundation of the Performance Management Program	Revised with plain language.
IRM 6.430.1.5.1, Planning Expectations	IRM 6.430.1.3.1, Planning Expectations	Revised with plain language.
IRM 6.430.1.5.2, Monitoring Progress	IRM 6.430.1.3.2, Monitoring Progress	Revised with plain language.
IRM 6.430.1.5.3, Evaluating Performance	IRM 6.430.1.3.3, Evaluating Performance	Revised with plain language. Paragraph (1) moved from IRM 6.430.3.6.6, Presumptive Ratings
IRM 6.430.1.5.4, Recognizing Performance IRM 6.430.2.11, Step 4: Recognizing Performance IRM 6.430.3.12, Step 4: Recognizing Performance	IRM 6.430.1.3.4, Recognizing Performance	Deleted content, referred to IRM 6.451.1, Employee Recognition, Awards
IRM 6.430.2.4.3, Employees Serving Probationary Periods IRM 6.430.3.5.6, Probation on Initial Appointment to a Competitive Position	IRM 6.430.1.4, Employees Serving Probationary Periods	Revised with plain language.
IRM 6.430.2.3.5, Employee Performance File (EPF) IRM 6.430.3.4.3, Employee Performance File (EPF)	IRM 6.430.1.5, Employee Performance File	Revised with plain language. Deleted reference to Employee Performance File (EPF) guide, duplicative to IRM. Added reference to General Records Schedule (GRS) Section 2.2.
IRM 6.430.2.1, Overview and Coverage IRM 6.430.3.2, Overview and Coverage	IRM 6.430.1.6, Performance Management for Evaluating Employees	Revised with plain language.

Content previously found in:	Is now found in:	Description of significant changes include:
IRM 6.430.2.2.1, Retention Standard for the Fair and Equitable Treatment of Taxpayers IRM 6.430.3.3.2.1, Retention Standard for the Fair and Equitable Treatment of Taxpayers IRM 6.430.2.2.5, Discussing the Retention Standard for the Fair and Equitable Treatment of Taxpayers IRM 6.430.3.3.5, Discussing the Retention Standard for the Fair and Equitable Treatment of Taxpayers	IRM 6.430.1.6.1, Retention Standard for the Fair and Equitable Treatment of Taxpayers	Revised with plain language.
IRM 6.430.1.2.4.7, Rating Performance Against the Retention Standard IRM 6.430.3.5.4.3, Rating Performance Against the Retention Standard	IRM 6.430.1.6.1.1. Rating Performance Against the Retention Standard	Revised with plain language.
IRM 6.430.3.3.6, National Security Critical Element	IRM 6.430.1.6.2, Classified National Security Information Critical Element	Revised with plain language.
IRM 6.430.3.5.4.4, Rating Performance Against the National Security Critical Element	IRM 6.430.1.6.2.1, Rating Performance Against the Classified National Security Information Critical Element	Revised with plain language.
IRM 6.430.2.4.1, The Annual Performance Appraisal Process IRM 6.430.3.5.1, The Annual Performance Appraisal Process	IRM 6.430.1.7, The Annual Performance Appraisal Process	Revised with plain language. Added Note to clarify minimum appraisal period for military service members per General Legal Services (GLS) legal opinion.
IRM 6.430.2.4.2, Appraisal Period IRM 6.430.3.5.1.1, Appraisal Period	IRM 6.430.1.7.1, Appraisal Period	Revised with plain language.

Content previously found in:	Is now found in:	Description of significant changes include:
IRM 6.430.2.4.2.1, Performance Appraisal Due Dates IRM 6.430.3.5.1.2, Performance Appraisal Due Dates	IRM 6.430.1.7.2, Performance Appraisal Due Dates	Revised with plain language.
IRM 6.430.2.4.2.2, Extension of the Appraisal Period IRM 6.430.3.5.1.3, Extension of the Appraisal Period	IRM 6.430.1.7.3, Extension of the Appraisal Period	Deleted paragraph (4)(a), disallowing extension of the rating period for newly hired NBU employees. Business Units voted to allow extensions for NBU.
IRM 6.430.2.4.2.3, Dates on the Performance Appraisal Form IRM 6.430.3.5.1.4, Dates on the Performance Appraisal Form	IRM 6.430.1.7.4, Dates on the Performance Appraisal Form	Revised with plain language.
IRM 6.430.2.4.5, Self-Assessments IRM 6.430.3.5.2, Requesting the Self-Assessment IRM 6.430.3.5.2.1, Preparing the Self-Assessment	IRM 6.430.1.7.5, Self-Assessments	Revised with plain language. New language added to allow up to four hours of administrative time for all employees to prepare self-assessments. Clarified language to state the summary narrative for employees assigned to Critical Performance Expectations (CPEs) is limited to two pages.
IRM 6.430.2.4.5.1, Using ROTERs in Self-Assessments IRM 6.430.3.5.2.2, Using Records of Tax Enforcement Records Results (ROTERTs) in Self-Assessments	IRM 6.430.1.7.5.1, Using ROTERs in Self-Assessments	Revised with plain language.
IRM 6.430.2.6, Conducting the Performance Appraisal Meeting IRM 6.430.3.7, Conducting the Performance Appraisal Meeting	IRM 6.430.1.7.6, Conducting the Performance Appraisal Meeting	Revised with plain language.
IRM 6.430.2.7, Processing the Signed Performance Appraisal IRM 6.430.3.8, Processing the Signed Performance Appraisal	IRM 6.430.1.7.6.1, Processing the Signed Performance Appraisal	Revised with plain language.

Content previously found in:	Is now found in:	Description of significant changes include:
IRM 6.430.2.8, Tracking Performance Appraisals IRM 6.430.3.9, Tracking Performance Agreements	N/A	Deleted operational content.
IRM 6.430.2.3.4, Marginal and Unacceptable Performance IRM 6.430.3.4.2, Minimally Satisfactory and Not Met Performance	IRM 6.430.1.7.7, Performance Below Fully Successful or Met	Deleted content and referred to IRM 6.432.1, Addressing Poor Performance
IRM 6.430.2.9, Rebuttals and Grievance IRM 6.430.3.10, Reconsidering the Summary Evaluation	IRM 6.430.1.7.8, Rebuttals and Reconsiderations	Revised with plain language. Deleted Agency Grievance language to comply with EO 14171.
IRM 6.430.2.10, Amending a Rating IRM 6.430.3.11, Amending a Rating	IRM 6.430.1.7.9, Amending a Rating	Revised with plain language.
IRM 6.430.2.4.11, Revalidated Annual Appraisals	IRM 6.430.1.7.10, Revalidated Performance Appraisals	Revised with plain language.
IRM 6.430.2.5, Additional Reasons for Performance Appraisals IRM 6.430.3.6, Additional Reasons for Performance Appraisals	IRM 6.430.1.7.11, Additional Reasons for Performance Appraisals	Revised with plain language.
IRM 6.430.2.5.1, Departure Appraisals IRM 6.430.3.6.1, Departure Appraisals	IRM 6.430.1.7.11.1, Departure Appraisals	Revised with plain language.
IRM 6.430.2.5.2, Merit Promotion Appraisals (MPA) IRM 6.430.3.6.2, Appraisals for Merit Promotion	IRM 6.430.1.7.11.2, Merit Promotion Appraisals	Revised with plain language. Deleted paragraph (5); covered in IRM 6.430.1.10.3, Not Ratable Determinations at the End of an Appraisal Period
IRM 6.430.2.5.5, Not Ratable Determinations IRM 6.430.3.6.4, Not Ratable Determinations	IRM 6.430.1.7.11.3, Not Ratable Determinations at the End of an Appraisal Period	Revised with plain language, Deleted NBU language previously found in paragraph (2)(c). Business Units voted to allow extensions for NBU employees.

Content previously found in:	Is now found in:	Description of significant changes include:
IRM 6.430.2.5.4, Within-Grade Increase (WIGI) Determination IRM 6.430.3.6.3, Within-Grade Increase (WIGI) Determination	IRM 6.430.1.7.11.4, Within-Grade Increase Determinations	Revised with plain language. Added Note to see IRM 6.430.1.7.10.4, Within-Grade Increase Determinations and IRM 6.335.1, IRS Merit Promotion Plan and Internal Placement for employees who are rated below “Fully Successful.”
N/A	IRM 6.430.1.7.11.5, Out-of-Cycle Ratings of Records	New language added to address that out-of-cycle ratings may not be prepared to support an employee’s Career Ladder Promotion (CLP).
IRM 6.430.2.5.6, Retroactive Appraisals IRM 6.430.3.6.5, Retroactive Appraisals	IRM 6.430.1.7.11.6, Retroactive Appraisals	Revised with plain language.
IRM 6.430.2.5.7, Pre-sumptive Ratings IRM 6.430.3.6.6, Pre-sumptive Ratings	N/A	Merged with IRM 6.430.1.3.3, Evaluating Performance.
IRM 6.430.2.2, Step 1: Planning Expectations	IRM 6.430.1.8, Evaluating Employees Assigned to Critical Job Elements	Revised with plain language.
IRM 6.430.2.2.2, Preparing for the Performance Appraisal Cycle	IRM 6.430.1.8.1, Preparing for the Performance Appraisal Cycle	Revised with plain language.
IRM 6.430.2.2.3, Developing or Revising CJE Performance Plans	IRM 6.430.1.8.1.1, Developing or Revising Critical Job Element Performance Plans	Added Note to contact Labor/Employee Relations and Negotiations (LERN) for developing new or revised CJE performance plans. Exhibit 6.430.2-2 deleted from IRM, operational content.
IRM 6.430.2.2.4, Establishing the Appropriate CJE Performance Plan	IRM 6.430.1.8.1.2, Establishing the Appropriate Critical Job Element Performance Plan	Revised with plain language.
IRM 6.430.2.2.4.1, Identifying the Appropriate CJE Performance Plan	N/A	Merged content with IRM 6.430.1.8.1.2, Establishing the Appropriate Critical Job Element Performance Plan.
IRM 6.430.2.2.4.2, Sharing and Discussing the CJE Performance Plan	IRM 6.430.1.8.1.3, Discussing the Critical Job Element Performance Plan	Revised with plain language.
IRM 6.430.2.2.4.3, Finalizing the CJE Performance Plan	IRM 6.430.1.8.1.4, Finalizing the Critical Job Element Performance Plan	Revised with plain language.

Content previously found in:	Is now found in:	Description of significant changes include:
IRM 6.430.2.2.4.4, Changes to the CJE Performance Plan or Employee Expectations	IRM 6.430.1.8.1.5, Changes to the Critical Job Element Performance Plan or Employee Expectations	Revised with plain language.
IRM 6.430.2.3, Step 2: Monitoring Progress IRM 6.430.2.3.1, Monitoring the Performance Plan	IRM 6.430.1.9, Monitoring Progress - Employees Assigned to Critical Job Elements	Merged content and revised with plain language.
IRM 6.430.2.3.2, Conducting Progress Reviews	IRM 6.430.1.9.1, Conducting Progress Reviews	Revised with plain language. Added reference to see IRM 6.430.1.7.7, Performance Below Fully Successful or Met.
IRM 6.430.2.3.3, Acknowledging Decreased Work Performance	N/A	Deleted subsection; moved reference to IRM 6.430.1.7.7, Performance Below Fully Successful to IRM 6.430.1.9.1, Conducting Progress Reviews. Moved Note regarding eligibility for WGI/CLP to IRM 6.430.1.9.5, The Overall Rating.
IRM 6.430.2.4.4, Minimum Appraisal Period for Full Time Union Representatives	N/A	Deleted content, duplicative to NA.
IRM 6.430.2.4.6, Completing Appraisal Narratives	IRM 6.430.1.9.2, Completing Appraisal Narratives	Revised with plain language.
IRM 6.430.2.4.6.1, Determining the Requirement for a Narrative	N/A	Deleted content, duplicative to NA.
IRM 6.430.2.4.8, Rating Performance Aspects	IRM 6.430.1.9.3, Rating Performance Aspects	Revised with plain language.
IRM 6.430.2.4.9, Rating CJE's	IRM 6.430.1.9.4, Rating Critical Job Elements	Revised with plain language. Chart converted to text.
IRM 6.430.2.4.10, The Overall Rating	IRM 6.430.1.9.5, The Overall Rating	Revised with plain language. Chart converted to text.
IRM 6.430.2.5.3, Ad Hoc Performance Appraisals for Bargaining Unit Seasonal Employees	N/A	Deleted content, duplicative to NA.
IRM 6.430.3.2, Overview and Coverage IRM 6.430.3.3, Step 1: Planning Critical Performance Expectations IRM 6.430.3.3.2, Critical Performance Expectations	IRM 6.430.1.10, Evaluating Employees Assigned to Critical Performance Expectations	Merged content and revised with plain language. IRM 6.430.3.2(2) now found in 6.430.1.10.

Content previously found in:	Is now found in:	Description of significant changes include:
IRM 6.430.3.3.2.2, Responsibilities IRM 6.430.3.3.2.3, Commitments IRM 6.430.3.3.2.4, Objectives	IRM 6.430.1.10.1, Responsibilities, Commitments/Objectives	Merged content and revised with plain language. Corrected manager's responsibilities in paragraph (3): Added "and Human Capital Management"; "Customer Service and Collaboration"; and "Program Management."
IRM 6.430.3.3.4, Establishing Commitments or Objectives IRM 6.430.3.3.4.2, Documenting Commitments or Objectives	IRM 6.430.1.10.2, Establishing Commitments/Objectives	Merged content and revised with plain language.
IRM 6.430.3.3.4.1, Guidelines for Developing Well Constructed Commitments or Objectives	IRM 6.430.1.10.3, Guidelines for Developing Well Constructed Commitments/Objectives	Revised with plain language. Deleted repetitive language found in reference guide.
IRM 6.430.3.3.3, Reviewing Responsibilities	IRM 6.430.1.10.4, Reviewing Responsibilities	Revised with plain language.
IRM 6.430.3.3.1, Starting the Performance Appraisal Cycle	IRM 6.430.1.10.5, Sharing and Discussing Responsibilities and Commitments/Objectives	Revised with plain language.
IRM 6.430.3.3.7, Documenting the Performance Agreement	IRM 6.430.1.10.6, Documenting the Performance Agreement	Revised with plain language. Deleted reference to EPF document in paragraph (3), contents are found in IRM 6.430.1.5.2, EPF.
IRM 6.430.3.3.4.3, Getting Behind the Numbers	N/A	Deleted content. Para (3) moved to para (6) in IRM 6.430.1.11.2, Completing Summary Narratives
IRM 6.430.3.3.4.4, Use of Employee Survey Scores in Commitments	N/A	Deleted content. No longer applicable.
IRM 6.430.3.4, Step 2: Monitoring Progress IRM 6.430.3.4.1, Monitoring Commitments or Objectives	IRM 6.430.1.11, Monitoring Progress - Employees Assigned to Critical Performance Expectations	Revised with plain language. Deleted reference to EPF document in Note, contents are found in IRM 6.430.1.5.2, EPF.
IRM 6.430.3.5.7, Probation on Initial Appointment to a Supervisory/Managerial Position	IRM. 6.430.1.11.1, Probation on Initial Appointment to a Managerial Position	Revised with plain language.

Content previously found in:	Is now found in:	Description of significant changes include:
IRM 6.430.3.5.3, Completing the Summary Narrative	IRM 6.430.1.11.2, Completing Summary Narratives	Revised with plain language; added language to state the summary narrative is limited to two pages.
IRM 6.430.3.5.4, Rating Critical Performance Expectations	IRM 6.430.1.11.3, Rating Critical Performance Expectations	No significant changes were made.
IRM 6.430.3.5.4.1, Rating Responsibilities	IRM 6.430.1.11.4, Rating Responsibilities	No significant changes were made.
IRM 6.430.3.5.4.2, Rating Commitments or Objectives	IRM 6.430.1.11.5, Rating Commitments/Objectives	Revised with plain language.
IRM 6.430.3.5.5, Assigning the Summary Evaluation Rating	IRM 6.430.1.11.6, Assigning the Summary Evaluation Rating	Revised with plain language. Deleted "Notes" under paragraphs (8) and (9). Contents are now found in IRM 6.430.1.7.3, Extension of the Appraisal Period and IRM 6.430.1.10.3, Not Ratable Determinations at the End of An Appraisal Period.
IRM 6.430.3.5.5.1, Definitions for Summary Evaluations	IRM 6.430.1.11.7, Definitions for Summary Evaluations	Revised with plain language.
IRM 6.430.5, Performance Appraisals for Temporary Assignments	IRM 6.430.1.12, Performance Appraisals for Temporary Assignments	Revised with plain language.
IRM 6.430.5.1, Coverage IRM 6.430.5.2, General Requirements	IRM 6.430.1.12.1, General Requirements	Revised with plain language.
IRM 6.430.5.3, Appraisals for Temporary Promotions to GS Positions	IRM 6.430.1.12.1.1, Appraisals for Temporary Promotions to General Schedule Positions	Revised with plain language. Replaced link to Job Aid with Exhibit 6.430.1-3, Job Aid - Rating Employees on Temporary Promotions, IR to IR and IR to GS.
IRM 6.430.5.4, Appraisals for Details to GS Positions	IRM 6.430.1.12.1.2, Appraisals for Details to General Schedule Positions	Revised with plain language.
IRM 6.430.5.5, Appraisals for Temporary Assignments of IR Payband Employees	IRM 6.430.1.12.1.3, Appraisals for Temporary Promotions to IR Payband Positions	Revised with plain language.

Content previously found in:	Is now found in:	Description of significant changes include:
IRM 6.430.5.5.1, Appraisals for Temporary Promotions to IR Positions	IRM 6.430.1.12.1.4, Appraisals for Temporary Promotions to IR Payband Positions	Revised with plain language. Revised Exception under para (2) to comply with Human Capital Office (HCO) Memorandum - Changes to Performance Appraisals and IR Bonuses for Employees in Temporary IR Payband Positions, dated August 1, 2019. Replace link to Job Aid with Exhibit 6.430.1-3, Job Aid - Rating Employees on Temporary Promotions, IR to IR and IR to GS.
IRM 6.430.5.5.2, Appraisals for Details to, from, or within IR Positions	IRM 6.430.1.12.1.5, Appraisals for Details to, from, or within IR Positions	Revised with plain language. Revised Exception (4)(a) to comply with HCO Memorandum - Changes to Performance Appraisals and IR Bonuses for Employees in Temporary IR Payband Positions, dated August 1, 2019. Replaced link to Job Aid with Exhibit 6.430.1-4, Job Aid - Rating Employees on Extended Details, IR to IR, IR to GS, or GS to IR.
Exhibit 6.430.2-1, Examples of the Fair and Equitable Treatment of Taxpayers Retention Standard Behavior	Exhibit 6.430.1-1, Examples of Fair and Equitable Treatment of Taxpayers Retention Standard Behavior	Converted chart to text.
Exhibit 6.430.2-2, Guidelines for Developing Critical Job Element (CJE) Performance Plans	N/A	Deleted exhibit and operational content. Added Note to refer to LERN for guidance.
Exhibit 6.430.2-3, Reasons for Performance Appraisals	N/A	Deleted exhibit and repetitive content. Other reasons for performance appraisals are covered throughout IRM.
Exhibit 6.430.2-4, Performance Appraisal Due Dates	Exhibit 6.430.1-2, Performance Appraisal Due Dates	Revised with plain language and deleted content referring to Employees Covered by Measured Work.
Job Aid, referenced in IRM 6.430.5.3(7) and IRM 6.430.5.5.1(4), Rating Employees on Temporary Promotions IR to IR and GS to IR	Exhibit 6.430.1-3, Job Aid - Rating Employees on Temporary Promotions, IR to IR and IR to GS	Revised decision chart to simpler format and to comply with HCO Memorandum - Changes to Performance Appraisals and IR Bonuses for Employees in Temporary IR Payband Positions, dated August 1, 2019. Deleted operational content and situations.

Content previously found in:	Is now found in:	Description of significant changes include:
Job Aid referenced in IRM 6.430.5.5.2(5), Rating Employees on Extended Details, IR to IR, IR to GS, or GS to IR	Exhibit 6.430.1-4, Job Aid - Rating Employees on Extended Details, IR to IR, IR to GS, or GS to IR	Changed title to "Rating Employees on Extended Details, IR to IR, IR to GS, or GS to IR."

EFFECT ON OTHER DOCUMENTS

IRM 6.430.1, Introduction to Performance Management, dated June 14, 2011, is superseded. This IRM:

1. Replaces IRM 6.430.2, Performance Management Program for Evaluating Bargaining Unit (BU) and Non-Bargaining Unit (NBU) Employees Assigned to Critical Job Elements (CJEs), dated December 20, 2023, which will be made obsolete.
2. Replaces IRM 6.430.3, Performance Management Program for Evaluating Managers, Management Officials, and Confidential Management/Program Analysts, dated December 8, 2017, which will be made obsolete.
3. Replaces IRM 6.430.5, Performance Appraisals for Temporary Assignments, dated June 12, 2009, which will be made obsolete.

AUDIENCE

All IRS employees excluding Senior Executive Service, contractors, and Chief Counsel.

David P. Traynor
Acting IRS Human Capital Officer

6.430.1

Performance Management Requirements

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6.430.1.1
(11-24-2025)
Program Scope and Objectives

- (1) **Purpose:** This IRM contains the Servicewide policy to evaluate employee performance.
- (2) **Audience:** All IRS employees excluding Senior Executive Service, contractors, and Chief Counsel.
- (3) **Policy Owner:** Human Capital Office (HCO), Policy Office (PO).
- (4) **Program Owner:** HCO.
- (5) **Primary Stakeholders:** All IRS employees, the Labor/Employee Relations and Negotiations (LERN) Division, and the Human Resources Shared Services (HRSS) Division.
- (6) **Program Goal:** To ensure employees are evaluated for performing their duties, to improve organizational effectiveness and accomplish the IRS mission.

6.430.1.1.1
(11-24-2025)
Background

- (1) This IRM contains the Servicewide policy to comply with 5 CFR 430, Performance Management.
- (2) This IRM also provides the Servicewide policy to evaluate employees serving temporary assignments, including details and temporary promotions.

6.430.1.1.2
(11-24-2025)
Authorities

- (1) This IRM supplements policies and requirements contained in the authorities cited below. It is not self-contained and must be read in conjunction with cited authorities.
- (2) *5 USC III*
 - a. Chapter 3321 – Competitive Service; Probationary Period
 - b. Chapter 43 – Performance Appraisal
 - c. Chapter 53 – Pay Rates and Systems
 - d. Chapter 95 – Personnel flexibilities relating to the Internal Revenue Service
- (3) 5 CFR Subchapter B:
 - a. Part 11 – Probationary and Trial Periods (Rule XI)
 - b. Part 293 – Personnel Records
 - c. Part 330 – Recruitment, Selection, and Placement (General)
 - d. Part 335 – Promotion and Internal Placement
 - e. Part 339 – Medical Qualification Determinations
 - f. Part 340 – Other than Full-Time Career Employment
 - g. Part 351 – Reduction in Force (RIF)
 - h. Part 430 – Performance Management
 - i. Part 432 – Performance Based Reduction in Grade and Removal Actions
 - j. Part 451 – Awards
 - k. Part 531 – Pay Under the General Schedule
- (4) Internal Revenue Service Restructuring and Reform Act of 1998, Section 1204 (*RRR '98*)

6.430.1.1.3
(11-24-2025)

**Roles and
Responsibilities**

- (1) The IRS Human Capital Office is the executive responsible for the Servicewide Performance Management (PM) policy.
- (2) The PO develops policy and authors this IRM content. The PO collaborates with the LERN Division on the IRM content and related communications.
- (3) At the discretion of the business unit, the Human Resource Business-Based Professionals (*HRBBP*), also known as embedded, may assist their managers with PM.
- (4) LERN provides PM guidance to managers to ensure IRM compliance. Managers who have questions about this IRM must contact LERN for guidance through *IRS Service Central*.
- (5) The table outlines additional responsibilities of the IRS PM program:

Participant/Office	Roles and Responsibilities
Commissioner	Ensures the IRS PM program conforms to applicable laws, regulations, and policies of the Department of Treasury PM System.
Division Commissioner or equivalent	Ensures PM policies and procedures are effectively administered and implemented within his/her division or function.
IRS Human Capital Officer and staff	<ol style="list-style-type: none"> 1. Establishes the IRS PM program. 2. Develops and implements PM policy within the parameters and policies of the Department of the Treasury PM System.

Participant/Office	Roles and Responsibilities
Rating Official	<ol style="list-style-type: none">1. Keeps current on PM policies and processes through training courses and online resources.2. Sets clear expectations, provides direct support, fosters open communications, and links individual and organizational objectives.3. Sets and articulates performance expectations.4. Conducts, at a minimum, mid-year progress reviews and end-of-year performance appraisal meetings with employees.5. Counsels, advises, and assists employees whose performance does not meet expectations.6. Provides timely feedback to employees on performance.7. Completes performance appraisals timely and enters appraisals into the appropriate IRS automated system.
Reviewing Official	<ol style="list-style-type: none">1. Reviews and approves the employee's performance agreement for managers, management officials, and confidential management/program analysts.2. Approves the annual performance appraisal that becomes the rating of record for employees covered by CJE performance plans.
Performance Review Board (PRB)	Ensures the rating consistency and objectivity of recommended IR payband employees' summary ratings within a specific division or function.

Employee	<ol style="list-style-type: none"> 1. Discusses with his/her manager the critical performance expectations for successful performance including training needs and career goals. 2. Communicates with his/her manager regarding performance including ideas for improving performance or impediments to accomplishing assigned duties. 3. Communicates needs, resources and support required to meet performance expectations. 4. Completes self-assessment (voluntary for BU, required for NBU employees). 5. Plans and develops his/her own career plans and is responsible for addressing developmental needs with his/her manager. 6. Takes action to enhance aspects of performance identified as needing improvement. 7. Keeps current on PM policies and processes through training and online resources.
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6.430.1.1.4
(11-24-2025)

**Program Management
and Review**

- (1) This IRM provides the IRS policy for the PM program.
- (2) In collaboration with other HCO organizations and Servicewide stakeholders, the PO develops policies to support compliance with the PM program. During IRM review and publishing, sections may be revised, added, or deleted based on feedback or changes in law, rules, or regulations.

6.430.1.1.5
(11-24-2025)

Program Controls

- (1) The following activities help ensure program success:
 - a. Conducting an annual review of this IRM for needed revisions/clarifications.
 - b. Publishing educational articles, such as Leaders' Alert and IRS Headlines.
 - c. Collaborating on interim guidance for policy changes related to this IRM.
 - d. Assisting LERN with regulatory and policy guidance during negotiations.
 - e. Reviewing communications and training materials, as needed, to ensure adherence to policies.

6.430.1.1.6

(11-24-2025)

Terms and Acronyms

- (1) **Acceptable Level of Competence** – Fully Successful or higher performance by an employee that warrants advancement of the employee's rate of basic pay to the next higher step of the grade or the next higher grade within his/her career ladder promotion (CLP).
- (2) **Annual Performance Appraisal** – A written record of an employee's performance addressing the process under which performance is reviewed and evaluated. The appraisal includes the Retention Standard for the Fair and Equitable Treatment of Taxpayers (Retention Standard), each critical job element (CJE) or critical performance expectation (CPE), and the overall summary/evaluation rating. This appraisal is normally prepared at the end of the appraisal period for performance of agency assigned duties over the entire period and becomes the employee's rating of record. See the definition of Rating of Record.
- (3) **Appraisal Period** – The established period of time for which performance will be reviewed and a rating of record is prepared. IRS employees generally have an appraisal period of one year.
- (4) **Appraisal Process** – The act of reviewing and evaluating the performance of an employee against the assigned CJE's or CPE's.
- (5) **Award** – A form of recognition for individual or team accomplishments. See IRM 6.451.1, Employee Recognition, Awards.
- (6) **Balanced Measures** – Indicators of organizational performance for Customer Satisfaction, Employee Satisfaction and Business Results. See IRM 1.5.2, Managing Statistics in a Balanced Measurement System, Uses of Section 1204 Statistics.
- (7) **Bargaining Unit (BU) Employee** - An employee included in a BU certified by the Federal Labor Relations Authority who can be represented by a labor union.
- (8) **Career Ladder Promotion (CLP)** – Successive career promotions until an employee reaches his/her full performance level. An employee's current rating of record must be Fully Successful or higher to receive a CLP. See IRM 6.335.1, IRS Merit Promotion Plan and Internal Placement, for CLP information.
- (9) **Classified National Security Information (CNSI)** – Information that has been determined pursuant to Executive Order (EO) 13526 or any predecessor order to require protection against unauthorized disclosure and is marked to indicate its classified status regardless of its form (document, technology, equipment, etc.).
- (10) **Code of Federal Regulations (CFR)** – A codification of general and permanent rules (regulations) that have been previously published in the Federal Register.
- (11) **Commitments** – A limited number of critical actions, goals, and/or results documented in a manager's or management official's performance plan that the manager or management official is expected to accomplish during the appraisal period. Commitments are one of a manager's or management official's critical performance expectations.

- (12) **Confidential Employee** – An employee who acts in a confidential capacity with respect to an individual who formulates or effects management policies in the field of labor-management relations. Confidential employees are excluded from the BU. See *5 USC 7103*.
- (13) **Critical Job Element (CJE)** – A work assignment or responsibility of such importance that unacceptable performance on the CJE would result in a determination that an employee's overall performance is unacceptable. See *5 CFR 430.203*.
- (14) **Critical Job Element (CJE) Performance Plan** – The performance plan for employees covered by CJE's. See the definition of Performance Plan for more information.
- (15) **Critical Performance Expectations (CPE)** – Comprised of the Responsibilities, Commitments/Objectives, and the Retention Standard for which a manager, management official, or confidential management/program analyst is held accountable. CPEs, set at the beginning of each fiscal year (FY), serve as the basis for the annual performance evaluation for employees in these positions.
- (16) **Current Rating of Record** – The employee's rating of record or equivalent rating of record for the employee's most recently completed appraisal period. See *5 CFR 351.203* and *5 CFR 351.504(b)* for Reduction in Force (RIF) and Merit Promotions only.
- (17) **Denial of Within-Grade Increase (WGI)** – The manager's determination that an employee's performance is not at an acceptable level of competence following a WGI postponement period.
- (18) **Departure Appraisal** – A performance appraisal prepared when either the manager or employee moves from a permanent or temporary assignment to another permanent or temporary assignment. The employee's performance must have been observed under a signed performance plan for at least 60 days to be ratable. Managers must consider departure appraisals when preparing the rating of record. Departure appraisals become the rating of record if the departure occurs within the last 60 days of the appraisal period.
- (19) **Detail** – A temporary assignment to a different set of duties for a specified period when the employee is expected to return to his/her regular duties at the end of the assignment. An employee who is on detail is considered to be permanently occupying his/her permanent position of record.
- (20) **Employee** – An individual employed by the IRS, including those serving on temporary appointments of 90 days or more and reemployed annuitants, for the position the individual is appointed. See *5 USC 4301(2)*.
- (21) **Employee Performance File (EPF)** – A file maintained by the employee's immediate manager consisting only of performance-related documents covering the past four years with the IRS.
- (22) **Ending Date of Appraisal Period** – The last day of the employee's appraisal period. The appraisal period including any extensions necessary should be indicated under the period covered section of the appropriate performance appraisal form.

- (23) **Evaluative Recordation** – A manager’s record of an employee’s activities and achievements that forms the foundation for assessing and rating performance.
- (24) **Forced Distribution of Ratings** – Limitations on the use of particular summary performance appraisal levels. The forced distribution of ratings is prohibited by 5 CFR 430.208(c).
- (25) **General Schedule (GS)** – The General Schedule (GS) is the predominant pay scale within the United States civil service.
- (26) **Grievance** – A complaint requesting personal relief by an employee, or group of employees acting as individuals, over a matter of personal concern or dissatisfaction relating to his/her employment which is subject to management’s control. This may include allegations of coercion, reprisal (except in EEO cases) or retaliation, or any claimed violation, misinterpretation, or misapplication of any law, rule, or regulation affecting conditions of employment.
- (27) **IRS Payband System (IR payband or IR)** – The performance-based classification and pay system established under 5 USC 95, Personnel Flexibilities Relating to the IRS, outlined in the Office of Personnel Management (OPM) criteria, which covers all IRS managers including senior managers, department managers, and frontline managers. Referred to as band instead of grade.
- (28) **Journey Level** – Also known as full-working level, this is the highest grade in a career ladder to which an employee may be promoted noncompetitively. It represents the highest grade of an occupation that is supported by a majority of the normal workload in that occupation in an organization. Lower graded positions in the career ladder are considered trainee or developmental levels.
- (29) **Management Official** – A non-managerial employee who formulates, determines, and/or influences Servicewide policies.
- (30) **Merit Promotion Appraisal (MPA)** – A performance appraisal prepared by the manager and only used for consideration in a merit promotion action. The manager may only prepare a MPA if the employee does not have a rating of record on file or under other conditions specified in Document 11678, National Agreement (NA), for BU employees. This MPA is to be used for all merit promotion announcements until the employee receives a rating of record.
- (31) **Minimum Appraisal Period** – The minimum period of performance that must be completed on a performance plan before a rating of record may be prepared. The minimum appraisal period is 60 days.
- (32) **National Agreement (NA)** – A Collective Bargaining Agreement (CBA) that establishes the terms and conditions of employment for IRS employees represented by the National Treasury Employees Union (NTEU).
- (33) **Non-Bargaining Unit (NBU) Employee** – An employee who is not covered by a CBA and is not represented by a labor union.
- (34) **Not Applicable (N/A)** – The determination by managers that have not observed the employee’s performance in a specific performance aspect or the Retention Standard.
- (35) **Not Ratable (NR)** – The determination that an employee cannot receive a rating of record for the designated appraisal period. The “Not Ratable” (NR) designation indicates that the employee’s performance has not been observed

for a minimum of 60 days during the appraisal period, or the employee has not received a performance plan for a minimum of 60 days. The NR designation only indicates that the employee was not ratable for the current appraisal period, and it is not a rating of record.

- (36) **Objectives** – A limited number of critical actions, goals, and/or results that a confidential management/program analyst is expected to accomplish during the appraisal year. These objectives should be developed from, and directly contribute to, the program priorities and goals established by the organization's annual business or operations plan. Objectives are one of a confidential management/program analyst's CPEs.
- (37) **Official Personnel Folder (OPF)** – A file containing records for an employee's federal employment career. The records in the OPF protect the legal and financial rights of the government and the employee. The OPF is part of the government-wide system of records.
- (38) **Opportunity to Demonstrate Acceptable Performance** – A chance for an employee whose performance is determined to be unacceptable in one or more CJE, CPEs or the Retention Standard to demonstrate acceptable performance in the CJE, CPE, or the Retention Standard at issue.
- (39) **Overall/Summary Evaluation Rating** – The employee's overall/summary evaluation rating completed based on the individual CJE or Responsibilities and Commitments/Objectives, and the Retention Standard ratings at the end of the appraisal period for performance of agency assigned duties over the entire appraisal period.
- (40) **Pay Period Performance Management Listing** – The report generated on the HR Reporting Center website which provides information to managers on PM responsibilities including annual ratings due or overdue, employee due/overdue eligibility status for a WGI, and the reports that indicate the last summary evaluation dates input in the automated personnel system.
- (41) **Performance Agreement** – The performance plans for managers, management officials, and confidential management/program analysts specifying all the CPEs for these employees.
- (42) **Performance Appraisal** – See the definition of Annual Performance Appraisal.
- (43) **Performance Appraisal for Competitive Actions** – See the definition of MPA.
- (44) **Performance Appraisal Cycle** – See the definition of Appraisal Period.
- (45) **Performance Appraisal Form** – The performance appraisal form that documents the results of the employee's performance during the performance appraisal cycle and contains the ratings and overall summary/evaluation rating.
- (46) **Performance Aspect** – A portion of a CJE that consists of a group of related tasks and performance standards identifying expectations for performance.
- (47) **Performance-Based Action for Unacceptable Performance** – A reduction in grade or removal that is taken when an employee's performance is unacceptable in one or more of the CJE, Responsibilities, Commitments/Objectives, or the Retention Standard.
- (48) **Performance Management (PM) Program** – The process by which IRS managers involve employees, as individuals and members of a group, in

improving organizational effectiveness to accomplish the IRS mission and goals. Constructive PM integrates the processes of planning, monitoring, appraising, and recognizing performance.

- (49) **Performance Plan** – The document that communicates to the employee what performance is expected in the job and what the employee will be rated against for performance appraisal purposes. The performance plan for managers, management officials, and confidential management/program analysts contains CPEs that include Responsibilities, Commitments/Objectives, and the Retention Standard. For all other employees, the performance plan is the assigned CJE, performance aspects, and the Retention Standard.
- (50) **Probationary Employee** – Employee serving a trial or probationary period.
- (51) **Probationary Period** – A one-year period (three-year for Criminal Investigation, 1811 series) that applies to a new appointment to a competitive service position which management uses to assess a career or career-conditional, non-supervisory or non-managerial employee's performance and conduct for continued employment in the Federal Government; and a supervisory or managerial employee's performance and conduct for continued appointment in a supervisory or managerial position.
- (52) **Progress Review** – The required review and feedback of an employee's work based on the manager's observation of measurable behaviors related to the Retention Standard and performance plan of a position. All managers must provide and document, at a minimum, a mid-year progress review for each employee.
- (53) **Rating Official** – The employee's immediate manager who evaluates performance and assigns the overall rating or summary evaluation.
- (54) **Rating Period** – See the definition of Appraisal Period.
- (55) **Rating of Record** – The rating prepared at the end of an appraisal period for performance of agency-assigned duties over the entire period and the assignment of a summary rating. A rating of record is final when completed on the correct appraisal form and contains both rating and reviewing official's signatures.
- (56) **Reassignment** – The permanent change of an employee from one position to another without promotion or change to lower grade.
- (57) **Reconsideration Official** – A manager at a higher level in the organization than the reviewing official for the employee's summary performance appraisal and/or the denial of a WGI who may reconsider the recommendation of the reviewing official.
- (58) **Records of Tax Enforcement Results (ROTERTs)** – Data, statistics, compilations of information or other numerical or quantitative records of the tax enforcement results reached in one or more cases. ROTERTs do not include tax enforcement results when used to determine whether an employee exercised appropriate judgment in pursuing enforcement of the tax laws based upon a review of the employee's work on an individual case. See IRM 1.5.2, Managing Statistics in a Balanced Measurement System, Uses of Section 1204 Statistics.
- (59) **Reduction in Force (RIF)** – An action to reduce the size of the workforce and includes the release of a competing employee from his/her competitive level by

furlough for more than 30 calendar days, separation, demotion, or reassignment requiring displacement. It occurs when the release is required because of lack of work, shortage of funds, insufficient personnel ceiling, reorganization, the exercise of reemployment or restoration rights, or reclassification of an employee's position due to erosion of duties when the reclassification will take effect after an agency has formally announced a RIF in the employee's competitive areas and the RIF will take effect within 180 days. See 5 CFR 351.201 (a)(2).

- (60) **Reemployed Annuitant** – An annuitant under either the Civil Service Retirement System or Federal Employees Retirement System whose annuity continues upon reemployment in an appointive position within the Federal government. Reemployed annuitants may be employed in any position for which they meet job, age and physical requirements and they may be hired on a temporary or permanent basis.
- (61) **Responsibilities** – One of the CPEs include responsibilities that reflect the core values of the IRS and are standardized for managers, management officials, and confidential management/program analysts.
- (62) **Retention Standard for the Fair and Equitable Treatment of Taxpayers (Retention Standard)** – A specific performance standard that requires employees to administer the tax laws fairly and equitably, protect taxpayers' rights, and treat each taxpayer ethically with honesty, integrity, and respect 5 *USC 9508* and the *RRR '98*. It is referred to as the Retention Standard.
- (63) **Retroactive Performance Appraisal** – A performance appraisal prepared by the manager after the designated period of time required to prepare the performance appraisal has elapsed or after a subsequent rating of record has been issued. Generally, retroactive performance appraisals are barred by OPM regulations and IRS policy. See IRM 6.430.1.7.11.6, Retroactive Appraisals, for exceptions.
- (64) **Revalidated Performance Appraisal** – A performance appraisal for a BU journey level or above employee in at least the second year of his/her position who receives a rating of record for the current performance appraisal period that is identical in every way to the rating of record received for the previous period. Revalidated performance appraisals are not permitted for NBU employees.
- (65) **Reviewing Official** – The employee's second-level manager who reviews and either approves or disapproves the employee's annual performance appraisal that becomes the rating of record. The reviewing official has the final authority to approve, modify, or disapprove the rating of record.
- (66) **Self-Assessment** – A summary narrative prepared by the employee that reflects the accomplishments completed during the appraisal period. It is given to the rating official for use in preparing the annual performance appraisal. The self-assessment outlines the actions taken by the employee in achieving the CPEs or performance aspects specified by the CJE's.
- (67) **Standard Position Description (SPD)** - A pre-approved position description template for common positions, promoting consistency across the IRS.
- (68) **Temporary Promotion** – A personnel action that changes the employee to a position at a higher grade on a temporary basis with a not-to-exceed date.

- (69) **Unacceptable Performance** – An employee’s performance that fails to meet one or more of the CJE, CPE, or the Retention Standard.
- (70) **Within-Grade Increase (WGI)** – A WGI is the same as “step increase” used in 5 USC 5335, and means: (1) A periodic increase in an employee’s rate of basic pay from one step of the grade of his/her position to the next higher step of that grade in accordance with 5 USC 5335 and 5 CFR 531.403.

6.430.1.1.7
(11-24-2025)
Related Resources

- (1) Document 12829, The General Records Schedules (GRS) (see Section 2.2, Employee Management Records)
- (2) IRM 6.335.1, *IRS Merit Promotion Plan and Internal Placement*
- (3) IRM 6.432.1, *Addressing Poor Performance*
- (4) IRM 6.451.1, *Employee Recognition, Awards*
- (5) IRM 6.531.1, *Pay Under the General Schedule and IRS Payband System*
- (6) IRM 6.959.1, *IRS Payband System*
- (7) Document 11678, NA

6.430.1.2
(11-24-2025)
Performance Management Overview

- (1) PM is the systematic process by which the IRS involves its employees, as individuals and members of a group, in improving organizational effectiveness to accomplish the IRS’s mission and goals.
- (2) PM integrates the processes that the IRS uses to:
 - a. Communicate and clarify organizational goals to employees,
 - b. Identify individual and, where applicable, team accountability for accomplishing organizational goals,
 - c. Identify and address developmental needs for individuals and, where applicable, teams,
 - d. Assess and improve individual, team, and organizational performance,
 - e. Use appropriate measures of performance as the basis for recognizing and rewarding accomplishments, and
 - f. Use the results of performance appraisals as a basis for appropriate personnel actions.
- (3) The IRS PM program provides a framework for managers and employees to improve communications, coordinate planning activities, link individual and organizational performance, and ensure fair and consistent treatment of taxpayers.

6.430.1.3
(11-24-2025)
Foundation of the Performance Management Program

- (1) The foundation of the IRS PM program rests on three guiding principles:
 - 1. Strengthen the linkages between PM and the IRS mission, strategic business goals, business plans, and the Balanced Measurement System. See IRM 1.5.2, Managing Statistics in a Balanced Measurement System, Uses of Section 1204 Statistics.
 - 2. Support the IRS culture and enhance results through a systematic, ongoing process.
 - 3. Ensure long-term success by balancing the achievement of results with demonstration of actions taken to achieve them.

(2) The four stages of IRS PM are:

1. Planning expectations.
2. Monitoring progress.
3. Evaluating performance.
4. Recognizing performance.

6.430.1.3.1
(11-24-2025)

Planning Expectations

- (1) Planning means setting performance expectations and goals for groups and individuals to channel their efforts toward achieving organizational objectives.
- (2) The regulatory requirements for planning employees' performance include establishing the critical elements and performance standards of their performance plans. See 5 CFR 430.206.
- (3) Performance elements and standards should be measurable and achievable. Employees are held accountable as individuals for work assignments or responsibilities through critical elements.

6.430.1.3.2
(11-24-2025)

Monitoring Progress

- (1) Monitoring means consistently reviewing performance and providing ongoing feedback to employees and work groups on their progress toward reaching their goals.
- (2) Regulatory requirements for monitoring performance include conducting progress reviews with employees during which their performance is compared against their elements and standards. See 5 CFR 430.207.

6.430.1.3.3
(11-24-2025)

Evaluating Performance

- (1) Rating means evaluating employee or group performance against the critical elements and performance standards in an employee's performance plan and assigning a summary rating of record.
- (2) The rating of record has a bearing on various personnel actions, such as granting a WGI, determining additional retention service credit in a RIF, and determining eligibility for a CLP. Therefore, managers are expected to complete performance evaluations in a timely manner.
- (3) Presumptive ratings and forced distribution of ratings are prohibited by 5 CFR 430.208.

6.430.1.3.4
(11-24-2025)

Recognizing Performance

- (1) For guidance on recognizing performance, see IRM 6.451.1, Employee Recognition, Awards.
- (2) For guidance on addressing performance deficiencies, see IRM 6.432.1, Addressing Poor Performance.

6.430.1.4
(11-24-2025)

Employees Serving Probationary Periods

- (1) The probationary period is an assessment period that gives managers the opportunity to evaluate performance and conduct on the job to determine if the appointment should become final.
- (2) The manager will begin monitoring probationary employees immediately to determine if they are able to perform the work and are otherwise suitable for retention in the position.

- (3) If a probationary employee has at least 60 days under a signed performance plan or agreement at the time the annual rating is due, the manager must prepare an annual appraisal even if the employee has not been in the position for a full year.
- (4) Managers should meet with probationary employees at least 60 days prior to the end of the probationary or trial period to discuss the employee's performance and continued employment.
- (5) Managers must contact LERN for guidance on termination procedures for performance-related concerns. For LERN contact information, see IRM 6.430.1.1.3, Roles and Responsibilities.
- (6) A rating of "Fully Successful," "Met" or higher, rendered during the probationary period does not preclude a subsequent decision that the employee is not performing at the expected level, or is unsuitable to be retained.

6.430.1.5
(11-24-2025)
**Employee Performance
File**

- (1) The EPF is a system consisting of all performance ratings and other performance-related records maintained on an employee per 5 CFR 293, Subpart D.
- (2) Management is responsible for creating records concerning employee performance and maintaining them per the Privacy Act and Freedom of Information Act regulations.
- (3) At a minimum, the EPF should contain forms and documents which:
 - a. Record and support the performance appraisal, and
 - b. Are used by the manager to recommend a personnel action affecting an employee when the basis for the action is performance related.
- (4) The following documents must be maintained for four years in compliance with Document 12829, General Records Schedules (GRS); see Section 2.2, Employee Management Records:
 - a. Form 6850-BU, Bargaining Unit Performance Appraisal and Recognition Election; Form 6850-NBU, Non-Bargaining Unit Performance Appraisal; Performance Agreements (Forms 12450-A, 12450-B, or 12450-D appropriate for the employee's position),
 - b. The CJE performance plan document,
 - c. Progress review(s) documentation,
 - d. Employee self-assessments,
 - e. Documented workload reviews, case file reviews, and job visitations,
 - f. Any other documentation that supports the rating, and
 - g. Form 6774, Receipt of Critical Job Elements and Retention Standard for employees assigned to CJEs.
- (5) For employees who are permanently changing positions within the IRS, the manager will ensure the employee's entire EPF is forwarded to the gaining manager.
- (6) For employees who are accepting outside employment and leaving the IRS, who are accepting employment with another government agency, or who are resigning or retiring from IRS the manager must remove all the ratings of record completed within the last four years from the separating employee's

EPF, attach these ratings of record to Form 3210, Document Transmittal, and forward the package to the following address:

Internal Revenue Service - OPF Consolidation Site
440 Space Center Drive
Lee's Summit, MO 64064

Note: All other performance documentation must be maintained for four years in compliance with Document 12829, GRS, Section 2.2, Employee Management Records.

- (7) Managers must keep performance records as long as necessary, if needed, in connection with an appeal or judicial proceeding.

6.430.1.6
(11-24-2025)
**Performance
Management for
Evaluating Employees**

- (1) PM criteria is applicable to BU and NBU employees assigned to CJE's, as well as Managers, Management Officials, and Confidential Management/Program Analysts who are rated against CPE's.
- (2) Managers are responsible to ensure they administer the IRS PM program effectively and efficiently as it pertains to their employees. Additionally, managers must keep current on PM policies and processes through training courses and online resources. For more information, see *Performance Management at your Fingertips*.

6.430.1.6.1
(11-24-2025)
**Retention Standard for
the Fair and Equitable
Treatment of Taxpayers
(Retention Standard)**

- (1) RRA '98, Section 1204, requires all IRS employees to be evaluated on the Retention Standard. The Retention Standard is the same for all employees.
- Note:** The manager must determine if the Retention Standard applies to the duties performed by the employee, or the Retention Standard is rated as Not Applicable. See IRM 6.430.1.6.1.1, Rating Performance Against the Retention Standard.
- (2) The manager must discuss with the employee behaviors that allow the employee to meet the Retention Standard, circumstances that may result in a determination that the employee does not meet the Retention Standard, and the potential impact of not meeting the Retention Standard. See Exhibit 6.430.1-1, Fair and Equitable Treatment of Taxpayers Retention Standard Behavior.
- (3) Discussion of the Retention Standard will include:
- An explanation of the requirements of the Retention Standard in relationship to the employee's job expectations,
 - The potential impacts of not meeting the standard,
 - An explanation of why a "Met" or "Not Applicable" rating will have no effect on the overall rating, ranking in merit promotion actions, or entitlement to performance awards, and
 - An explanation of why a "Not Met" rating for the Retention Standard will result in an "Unacceptable" overall rating. An "Unacceptable" overall rating makes the employee ineligible for a performance award, WGI, CLP, competition for promotion, or satisfactory completion of a probationary period, and may result in the employee's removal from the position and/or the IRS. An "Unacceptable" overall rating will also adversely affect an employee's retention standing in a RIF.

6.430.1.6.1.1
(11-24-2025)

**Rating Performance
Against the Retention
Standard**

- (1) The manager must determine whether the employee has performed duties with potential impact on taxpayer issues or outcomes during the appraisal period.
- (2) If the employee has performed such duties, the manager must determine whether the Retention Standard has been "Met."
- (3) If a rating of "Not Met" is determined, the manager must contact LERN for guidance on developing an opportunity to demonstrate acceptable performance. Failure of the Retention Standard will result in an Overall Rating of "Unacceptable" or "Not Met." For LERN contact information, see IRM 6.430.1.1.3, Roles and Responsibilities.
- (4) If the employee has not performed duties with potential impact on taxpayer issues or outcomes during the appraisal period, the manager must check the "Not Applicable" block on the performance appraisal/agreement.

6.430.1.6.2
(11-24-2025)

**Classified National
Security Information
Critical Element**

- (1) The CNSI requires that all clearance holders (Confidential, Secret, or Top Secret) whose duties significantly involve the creation or handling of classified information, including those who regularly apply derivative classification markings, must have a CNSI critical element in their annual performance agreement. See IRM 10.9.1, Classified National Security Information.
- (2) Form 15283, IRS Classified National Security Information (CNSI) Critical Element should be attached as a separate document to an employee's performance agreement if they continue to perform work requiring a clearance.
- (3) Upon incorporation, managers must review the CNSI critical element with the employee and ensure acknowledgement via signature on Form 15283 or within the performance agreement itself. The completed form must be stored in the employee's EPF.
- (4) For further guidance regarding the CNSI, please see *iManage* for Management Officials and Confidential Management Program Analysts.

6.430.1.6.2.1
(11-24-2025)

**Rating Performance
Against the Classified
National Security
Information Critical
Element**

- (1) The manager will consider whether the employee has performed duties concerning the handling of CNSI on a regular basis during the appraisal period for all employees who are assigned this element.
- (2) If the employee has performed such duties, the manager will determine whether the critical element has been met.
- (3) If a rating of "Not Met" is determined, the manager must contact LERN for guidance. Failure of the CNSI critical element will result in a summary evaluation of "Not Met."
- (4) If the employee has not handled CNSI during the appraisal period, the manager should check the "Not Applicable" block on the performance plan/agreement or Form 15283.

6.430.1.7
(11-24-2025)

**The Annual Performance
Appraisal Process**

- (1) Employee's performance must be observed for the minimum appraisal period of 60 calendar days to be eligible for an annual performance appraisal that becomes the rating of record. The employee's performance documentation must be prepared throughout the appraisal period by any manager who was responsible for observing, assigning, reviewing, and evaluating the employee's work.

Note: For employees who serve in the uniformed service that do not meet the minimum appraisal period of 60 days, managers must determine eligibility on an individual basis. Managers will not issue a rating of record that assumes a level of performance without an actual evaluation of the employee's performance but will issue a performance appraisal for employees who are present for a portion of the current appraisal period. Managers must consider the employee's IRS work history; prior IRS ratings of record and previous IRS merit increases to determine the employee's eligibility for an annual performance appraisal.

- (2) The annual appraisal must be prepared by the employee's current manager of record (including detailed and temporarily promoted managers). However, it is not necessary for that manager to have directly observed the employee's performance.
- (3) The manager must consider the following when evaluating performance for an annual appraisal:
 - a. SPD,
 - b. CJE performance plan (CJEs and performance aspects) or Performance Agreement (Responsibilities and Commitments/Objectives),
 - c. Mid-year and other progress reviews,
 - d. Employee's work products (management briefings, memos, presentations),
 - e. Employee's self-assessment,
 - f. Feedback from coworkers, taxpayers, and other customers,
 - g. Team assignments and contributions to the work group, and
 - h. Special achievements.

Note: See Document 11678, NA for BU employees acting in managerial positions.

6.430.1.7.1
(11-24-2025)
Appraisal Period

- (1) Employees covered by CJE performance plans are evaluated on a schedule based on the employee's last digit of his/her SSN. See Exhibit 6.430.1-2, Performance Appraisal Due Dates for NBU employees and Document 11678, NA for BU employees on MEPS.
- (2) Employees covered by CPEs are evaluated by appraisal periods based on the FY. In general, the annual rating of record covers the full FY regardless of permanent promotions, temporary promotions, details, projects, or task forces.
- (3) If the employee has not been observed for at least 60 days on a performance plan, the appraisal period may be extended. See IRM 6.430.1.7.3, Extension of the Appraisal Period.
- (4) A new performance plan is not required for an employee returning to his/her permanent position following a temporary assignment if the employee is returning during the same appraisal period. The manager of the employee's permanent position may reinstate the performance plan or agreement previously in effect rather than complete a new performance plan or agreement. The time previously accrued under the original performance plan would count toward the 60-day period for rating eligibility.
- (5) If the employee has no performance during the FY on a signed performance plan/agreement and the performance appraisal period has ended, the

employee is considered "Not Ratable" for that rating year. See IRM 6.430.1.7.11.3, Not Ratable Determinations at the End of An Appraisal Period.

6.430.1.7.2
(11-24-2025)
**Performance Appraisal
Due Dates**

- (1) **For employees assigned to CJE**s, the manager must complete the employees' annual appraisals for within the scheduled time limits, provided the employees have been observed for 60 days or more against the signed performance plan during the appraisal period.

Note: See Exhibit 6.430.1-2, Performance Appraisal Due Dates and Document 11678, NA for BU employees on MEPS.

- (2) **For employees assigned to CPE**s, the manager must complete the employees' annual appraisals within the scheduled time limits shown in Exhibit 6.430.1-2, Performance Appraisal Due Dates provided the employees have been observed for 60 days or more against their signed performance agreement during the appraisal period.
- (3) For paybanded positions, the date the performance appraisal is due may be extended because of the PRB appraisal review process. The PRB review process normally requires additional time for processing performance appraisals. It is the responsibility of the divisions and functions to specify their appraisal processing timeframes for paybanded positions.
- (4) The manager must follow his/her business unit's procedures for ensuring that the employee's annual appraisal is entered into the IRS automated performance appraisal system.
- (5) Departure appraisals are required for temporary assignments of 60 days or more during the appraisal period. These appraisals should be completed within 30 days after the employee completes the temporary assignment and must be forwarded to the manager responsible for preparing the annual appraisal. For more information, see IRM 6.430.1.7.11.1, Departure Appraisals.

6.430.1.7.3
(11-24-2025)
**Extension of the
Appraisal Period**

- (1) When an annual rating of record cannot be prepared at the specified time, the appraisal period shall be extended to only meet the minimum appraisal period of 60 days.
- (2) To extend the appraisal period, the employee must be in work status on the appraisal period ending date and must have some performance under a signed performance plan/agreement during the appraisal year. The manager must decide to extend the employee's appraisal year on or before the last day of the employee's appraisal period ending date.
- (3) Examples of extension situations include, but are not limited to:
 - a. To meet the 60-day minimum performance appraisal period.
 - b. To provide a new manager an opportunity to observe an employee's performance against current requirements when information concerning the employee's past performance is not available.
 - c. To appraise an employee whose overall performance has been less than acceptable due to personal circumstances (e.g., extended illness) and there is evidence of improvement in the employee's performance.

d. To provide an opportunity to demonstrate acceptable performance to an employee who was previously notified of failure to meet one or more performance standards.

- (4) An extension of the appraisal period will not affect the next appraisal “period covered” ending date; however, the starting date of the next appraisal period begins after the extension ends.
- (5) The manager shall immediately inform the employee and the reviewing official when the appraisal period is extended.
- (6) The manager must follow his/her business unit’s procedures for ensuring that the employee’s annual appraisal is entered into the IRS automated performance appraisal system after the extended appraisal period is completed and the rating of record is assigned.

6.430.1.7.4
(11-24-2025)
**Dates on the
Performance Appraisal
Form**

- (1) The manager must accurately annotate the appraisal period on the appraisal form.
- (2) The date that the annual appraisal period ends will normally be the “to” date under period covered on the performance plan/agreement form.
- (3) If an employee’s departure from a permanent position is within 60 days from the date the appraisal period ends, the “to” date should reflect the date the employee departed the position, not the appraisal period end date.
- (4) The entire appraisal period including any extensions necessary should be indicated under the period covered.

6.430.1.7.5
(11-24-2025)
Self-Assessments

- (1) Self-assessments are narrative descriptions of accomplishments the employee develops for the annual rating to describe his/her realization of goals, objectives, achievements, and significant accomplishments or challenges during the specified appraisal period.
- (2) An effective self-assessment describes the specific actions taken by the employee to accomplish work requirements identified by his/her CJE, CPE, and the Retention Standard.
- (3) The manager requests the employee’s self-assessment within the last 30 days of the appraisal period. Self-assessments are limited to four pages for employees assigned to CJE regardless of the format chosen. Employees may use Form 13335, Performance Appraisal Self-Assessment in preparing and submitting a self-assessment.
- (4) Employees assigned to CPEs must provide their manager with a written summary of their performance, not to exceed two pages. The manager will explain that the self-assessment becomes a part of the performance agreement.
- (5) Employees must be given up to four hours of administrative time to prepare a self-assessment if the employee requests it.
- (6) Employees must submit their self-assessment to their immediate manager by the date requested by their manager.

- (7) The manager must consider the employee's self-assessment when preparing the employee's annual appraisal.

Note: See Document 11678, NA for BU self-assessments. For more information on employees assigned to CJE's, see the Performance Appraisal Self-Assessment Tutorial (Document 11948). For more information on employees assigned to CPE's, see *Writing Self-Assessments for Managers and Management Officials*.

6.430.1.7.5.1
(11-24-2025)
**Using Records of Tax
Enforcement Records
Results in
Self-Assessments**

- (1) Using ROTERs in self-assessments does not violate either Section 1204 of the IRS RRA '98 or the 26 CFR 801. To dispel the appearance of impropriety, employees should not include ROTERs in their self-assessments. If an NBU-employee submits a self-assessment containing ROTERs information, it will be returned to the employee to remove the ROTERs information.
- (2) It is a violation of Section 1204 if a manager uses ROTERs information from the employee's self-assessment when evaluating the employee's performance.

Note: For additional information on ROTERs, see IRM 1.5.2, Managing Statistics in a Balanced Measurement System, Uses of Section 1204 Statistics.

6.430.1.7.6
(11-24-2025)
**Conducting the
Performance Appraisal
Meeting**

- (1) The performance appraisal is final when it is issued to the employee with the appropriate reviews and signatures. Thus, the appraisal should not be discussed with the employee until all appropriate reviews and signatures have been completed.
- (2) The meeting must be completed according to the due dates shown in Exhibit 6.430.1-2, Performance Appraisal Due Dates for NBU employees and Document 11678, NA for BU employees on MEPS.
- (3) The manager conducts the meeting by discussing both the employee's self-assessment (if prepared), focusing on areas of agreement between the self-assessment and the evaluator's assessment of the employee's performance.
- (4) The manager must share a copy of the completed performance appraisal form with the employee and discuss openly the ratings and rationale for those ratings.
- (5) The manager should consider the following when conducting the meeting:
 - a. Discuss all performance observed during the rating period. For example, give appropriate feedback to satisfactory work and also identify areas of improvement.
 - b. Cite specific examples to demonstrate current performance and behavior/outcomes that occur at the next higher level of performance.
 - c. Focus on the future by jointly developing a plan of action to improve performance, if needed.
- (6) For employees rated on CPEs, if disagreements cannot be resolved between the employee and the manager, the employee may provide a written response, which becomes an attachment to the performance agreement.
- (7) The employee should sign and date the performance agreement at the conclusion of the performance appraisal meeting.
- (8) The manager may discuss the expectations for the next appraisal cycle.

6.430.1.7.6.1
(11-24-2025)

**Processing the Signed
Performance Appraisal**

- (1) Both the rating official and reviewing official must sign the performance appraisal for it to be an official rating of record. The reviewing official has the final authority to approve, modify or disapprove the overall rating.
- (2) The employee is not required to sign the performance appraisal. If the employee chooses not to sign, the manager should document the employee's refusal and inform the employee that refusal to acknowledge receipt of the appraisal does not make the rating of record invalid.
- (3) The original, completed performance appraisal form must be filed in the employee's EPF along with any back-up documentation, and any accompanying narratives or self-assessments.
- (4) The manager must follow the business unit's procedures for ensuring the employee's annual appraisal is entered into the IRS automated performance appraisal system.

6.430.1.7.7
(11-24-2025)

**Performance Below
Fully Successful or Met**

- (1) See IRM 6.432.1, Addressing Poor Performance, for actions required for employees who fail to meet the Retention Standard, employees on CJE's who are performing at the Minimally Successful or Unacceptable level, or employees on CPE's who are performing at the Minimally Satisfactory or Not Met levels.

6.430.1.7.8
(11-24-2025)

**Rebuttals and
Reconsiderations**

- (1) Employees are encouraged to resolve matters of disagreement concerning the overall/summary evaluation ratings with their rating and reviewing official.
- (2) An employee who is dissatisfied with the overall/summary evaluation rating may ask for an informal reconsideration from the rating official and reviewing official in lieu of, or in addition to, adding comments to the performance appraisal.
- (3) BU employees must follow the grievance process outlined in Document 11678, NA.
- (4) Agency grievances on performance appraisals are no longer permitted for NBU employees in compliance with *EO 14171*, Restoring Accountability to Policy-Influencing Positions Within the Federal Workforce, dated January 20, 2025.
- (5) Any change to the overall/summary evaluation rating must be reviewed against the employee's performance plan to ensure the appropriateness of the changed rating.

6.430.1.7.9
(11-24-2025)

Amending a Rating

- (1) A rating may be amended after it is given to the employee for the following reasons:
 - a. Reconsideration by the rating official resulting from an informal request by the employee within 60 days of issuance.
 - b. A grievance (BU only), complaint, or other formal proceeding permitted by law or regulation.
 - c. Situations where the rating of record was incorrectly recorded.
- (2) A change in the employee's performance after the end of the appraisal period is not a justification for amending a rating.

6.430.1.7.10
(11-24-2025)

**Revalidated
Performance Appraisals**

- (1) Revalidated performance appraisals are not permitted for NBU employees. See Document 11678, NA for BU employees.

6.430.1.7.11
(11-24-2025)

**Additional Reasons for
Performance Appraisals**

- (1) The employee's annual appraisal becomes the rating of record and is the most commonly issued appraisal. However, other performance appraisals may be issued for specific circumstances as identified below.

6.430.1.7.11.1
(11-24-2025)

Departure Appraisals

- (1) A departure appraisal is prepared when either the manager or employee moves from a permanent assignment to another permanent assignment.
- (2) The employee's performance must have been observed under a signed performance plan/agreement for at least 60 days.
- (3) Each CJE or CPE is rated; however, an overall/summary rating is not assigned unless the employee leaves his/her position within 60 days of the end of the appraisal period, or the manager leaves his/her position within 60 days of the end of the employee's appraisal period. The departure appraisal will become the rating of record.
- (4) Reasons for departure appraisals:
 - **Manager departure** – If a manager permanently leaves his/her position, a departure appraisal must be prepared for all employees in the work unit. The new manager will use this departure appraisal to prepare the rating of record when the appraisal period ends.
 - **Manager departure (last 60 days of the employee's appraisal period)** – If a manager permanently leaves his/her position during the last 60 days of the employee's appraisal period, the departure appraisal becomes the employee's rating of record. The **to** date on the appraisal should reflect the date the manager departed the position. The manager must assign an overall/summary evaluation rating for these departure appraisals since the appraisal will be used as the rating of record. If a manager temporarily leaves for a position during the last 60 days of the employee's appraisal period, that manager will be responsible for preparing the rating of record.
 - **Employee departure** – If an employee leaves his/her position with more than 60 days remaining in the appraisal period, the manager must prepare a departure appraisal without an overall rating. The employee's new manager will consider the departure appraisal when preparing the employee's next rating of record.
 - **Employee departure (last 60 days of appraisal period)** – If the employee leaves his/her position within the last 60 days of the employee's appraisal period, the departure appraisal becomes the employee's rating of record. The **to** date on the appraisal should reflect the date the employee departed the position. The manager must assign an overall/summary evaluation rating for these departure appraisals since the appraisal will be used as the rating of record.
- (5) The manager must sign the departure appraisal and provide a copy to the employee for the employee's signature. The reviewing official's signature is not required unless the departure appraisal will become the employee's rating of record.

- (6) All departure appraisals must either be sent to the employee's new office (with the employee's EPF), if the employee is changing positions, or be placed in the employee's EPF when the manager changes positions.
- (7) The rating official should consider all departure appraisals as input for preparation of the employee's annual rating of record.
- (8) Departure appraisals are not required for employees leaving the IRS and not going to other Federal employment. For example, departure appraisals are not required for employees who resign or retire.
- (9) Departure appraisals that become the rating of record are required for employees leaving the IRS for other Federal employment through transfer to other Federal agencies or reassignment to other Treasury bureaus and for employees accepting new appointments with the IRS or other Federal agencies.

6.430.1.7.11.2
(11-24-2025)
**Merit Promotion
Appraisals**

- (1) The employee's most recent rating of record within the last four years with the IRS will be used for merit promotion in nearly all cases.
- (2) An employee may be provided an MPA if they are newly hired or returning from a lengthy absence and has no rating of record on file. The manager will discuss how the employee's commitments/objectives should link to the organizational workplans, and balanced measures. A newly hired employee must have been on board for at least 90 days after an initial appointment. In either instance, the employee must meet the minimum appraisal period requirements for the current appraisal period.
- (3) An MPA cannot be used as the employee's rating of record and is valid for merit promotion actions until the employee receives an annual rating of record.
- (4) Since an MPA cannot become a rating of record, no reviewing official signature is required, and no overall rating or summary evaluation is assigned.
- (5) In all cases, the period covered must indicate the employee's actual work period during the current appraisal year.
- (6) For BU employees see Document 11678, NA.

6.430.1.7.11.3
(11-24-2025)
**Not Ratable
Determinations at the
End of an Appraisal
Period**

- (1) If a manager is unable to rate an employee at the end of the performance appraisal period, no rating of record will be recorded.
- (2) Examples of "Not Ratable" situations:
 - a. The employee was not assigned an approved performance plan/ agreement for his/her position for at least 60 days during the appraisal period.
 - b. The employee was on extended leave and did not have at least 60 days of performance during the appraisal period.
 - c. The employee was detailed to a position excluded from the performance appraisal requirements in 5 CFR 430, by law, or other OPM regulation.
 - d. The employee was not eligible for extension of the appraisal period as specified in IRM 6.430.1.7.3, Extension of the Appraisal Period.
 - e. The employee served as a full-time union representative and does not have 120 hours of IRS direct ratable work.

- (3) If the manager determines the employee is “Not Ratable” at the end of the performance appraisal period, the manager must complete the performance agreement or form and indicate that the employee is “Not Ratable” and specify the reason.
- (4) In those cases where a non-paybanded employee cannot be rated, the employee may be granted a “Waiver of Requirement for Determination” for a WGI as specified in 5 CFR 531.409(d).

6.430.1.7.11.4
(11-24-2025)
**Within-Grade Increase
Determinations**

- (1) The decision to grant or deny a WGI must be supported by the employee’s most recent rating of record. If the most recent rating of record does not support the decision, a new rating must be prepared. See 5 CFR 531.404(a)(1).
- (2) Examples of when a new rating of record is required:
 - a. A WGI has previously been denied, and the employee’s performance has improved to the “Fully Successful” or “Met” level, making the employee eligible for a WGI.
 - b. If the most recent rating of record is at least “Fully Successful” or “Met” but the employee’s performance has now decreased below that level, the manager must prepare a new rating of record to support the denial of the WGI. The manager must contact LERN for guidance before taking this step. For LERN contact information, see IRM 6.430.1.1.3, Roles and Responsibilities.

6.430.1.7.11.5
(11-24-2025)
**Out-of-Cycle Ratings of
Records**

- (1) In compliance with 5 CFR 430.203, agencies are permitted to issue ratings of record in only two circumstances:
 - 1. At the end of the appraisal period, and
 - 2. When the employee’s most recent rating of record is not consistent with a WGI determination. Managers are prohibited from issuing ratings of record outside the employee’s performance period to make an employee eligible for a CLP.

6.430.1.7.11.6
(11-24-2025)
Retroactive Appraisals

- (1) It is the IRS policy that managers can prepare a rating of record up to 364 days following the end of the employee’s appraisal period unless a rating of record for a later period has been completed. Once that 364-day period has passed, no rating of record can be assigned for the previous appraisal period.
- (2) Exceptions to the restrictions on retroactive appraisals include appraisals changed because of:
 - a. A grievance (BU only), complaint or other formal proceedings permitted by law or regulation.
 - b. When the IRS determines that a rating of record was incorrectly recorded or calculated.

6.430.1.8
(11-24-2025)
**Evaluating Employees
Assigned to Critical Job
Elements**

- (1) On an annual basis, the manager and the employee will jointly discuss the assigned CJE’s performance plan and the expectations of performance against which the employee will be rated.
- (2) The IRS developed the CJE performance plans to align with the Balanced Measurement System and to simplify and standardize the performance

standards to which employees are held accountable. See IRM 1.5.2, Managing Statistics in a Balanced Measurement System, Uses of Section 1204 Statistics.

(3) All CJE include:

- Employee Satisfaction-Employee Contribution
- Customer Satisfaction-Knowledge
- Customer Satisfaction-Application
- Business Results-Quality
- Business Results-Efficiency

(4) While these CJE are the same for each occupation, the performance aspects and the illustrative examples of levels of performance reflect the requirements of each position. Approved CJE performance plans may be found in the *CJE Resource Center*.

6.430.1.8.1
(11-24-2025)
**Preparing for the
Performance Appraisal
Cycle**

- (1) The manager reviews the employee's assigned SPD, verifying that it accurately reflects the assigned duties. If it does not, the manager contacts *HCO, Position Management and Classification* for assistance.
- (2) In most cases, the manager will use an existing performance plan. If an appropriate plan does not exist, the manager contacts the *HRBBP* point of contact (POC).
- (3) The performance of employees assigned to the following supervisory codes are evaluated against CJE and performance aspects:
 - 6 (Work leaders)
 - 7 (Team leaders when leading employees on CJE)
 - 8 (All other positions)
- (4) On an annual basis, the manager must annotate the accuracy of the SPD on Form 6774, Receipt of Critical Job Elements and Retention Standard. If the SPD is no longer accurate, the manager should contact his/her *HRBBP* POC for further guidance.
- (5) The manager reviews the employee position specific CJE performance plan, which is composed of the CJE and performance aspects describing the "Meets," "Exceeds," and "Fails" levels. The CJE performance plans may be found in the *CJE Resource Center*.
- (6) All CJE performance plans, including any new or revised performance plans are approved and controlled by the LERN office. For LERN contact information, see IRM 6.430.1.1.3, Roles and Responsibilities.

6.430.1.8.1.1
(11-24-2025)
**Developing or Revising
Critical Job Element
Performance Plans**

- (1) The CJE performance plans are developed by teams of subject matter experts (SMEs) using the following process:
 - a. The significant tasks for each position covered by the performance plan are identified by job analysis.
 - b. The significant tasks are aligned with one of the following four balanced measures CJE: Customer Satisfaction-Knowledge; Customer Satisfaction-Application; Business Results-Quality, or Business Results-Efficiency.
 - c. No tasks are aligned to the Employee Satisfaction-Employee Contribution CJE since this CJE remains the same for all positions.

- d. The significant tasks aligned to a CJE are grouped into similar areas known as performance aspects.
 - e. Performance levels for “Meets,” “Exceeds,” and “Fails” are developed for each performance aspect.
- (2) Business units must ensure the above process is followed when new CJE performance plans are developed, or existing performance plans are revised.
 - (3) CJE performance plans and performance aspects are intended to be cross functional. Business units should coordinate development of a new or revised CJE performance plan with other divisions or functions that may use that plan.
 - (4) Business units must perform a complete job analysis when creating or modifying performance plans. This job analysis should include the following documentation:
 - a. A copy of the applicable SPDs.
 - b. Major job requirements should be highlighted in the body of the SPD and described in more detail on a separate sheet if the description in the SPD is inadequate.
 - c. The knowledge, skills, and abilities (KSAs) that are required to perform the identified major job requirements and are important in evaluating candidates.
 - d. An explanation of the linkage of the listed KSAs to the new or modified CJE performance aspects.
 - e. The name, title, pay plan/series/grade, signature, and signature date for SMEs responsible for job analysis validity (two or more recommended).
 - f. The name, signature, and signature date of the reviewing human resources specialist.
 - (5) LERN will retain this written record including the job analysis and supporting documentation for as long as the CJE performance plan is current.
 - (6) Business units must submit the new or revised performance plans to LERN for review and approval.
 - (7) LERN will forward the approved performance plan for proper formatting and retention in the Electronic Publishing Product Catalog.

Note: For more information on developing and documenting new or revised CJE performance plans and performance aspects, contact LERN. See IRM 6.430.1.1.3, Roles and Responsibilities.

6.430.1.8.1.2
(11-24-2025)

**Establishing the
Appropriate Critical Job
Element Performance
Plan**

- (1) Establishing the appropriate CJE performance plan is a three-step process that includes:
 - 1. Identifying the appropriate CJE performance plan,
 - 2. Sharing and discussing the CJE performance plan with the employee, and
 - 3. Finalizing the CJE performance plan.
- (2) Performance plans are normally developed and used for each of the positions in the same career ladder. CLPs are usually identified in the SPD and the vacancy announcement.

6.430.1.8.1.3
(11-24-2025)

**Discussing the Critical
Job Element
Performance Plan**

- (3) When employees at different grade levels of the same occupation (e.g., Revenue Agents, Management Analysts) share the same CJE performance plans, the manager should clearly convey the expectations for the employee's specific grade level.

- (1) Sharing the performance plan with the employee timely is critical. The manager's assessment of an employee against his/her CJE performance plan serves as the basis for several actions, including: WGLs, promotion, recognizing and rewarding the employee, determining employee development needs, helping the employee improve, resolving performance deficiencies or taking performance actions against an employee who continues to perform at a less than "Fully Successful" level.
- (2) The manager must meet with all employees within 30 days of the beginning of each employee's appraisal period or when the employee is assigned to a new position that is expected to last at least 60 days or longer (e.g., temporary promotion, detail). This ensures the employee has sufficient time to understand the expectations for job performance and what performance is needed to achieve a specific rating.
- (3) The process of providing a CJE performance plan ensures the manager identifies, determines, and discusses current and future projects and timeframes to meet the IRS mission. The manager and employee accomplish this by discussing goals, objectives, and the role the employee plays in meeting and/or exceeding goals and objectives.
- (4) The manager discusses how the employee's CJE performance plan links to the organizational work plans and balanced measures.

Note: For additional information, see IRM 1.5.2, Managing Statistics in a Balanced Measurement System, Uses of Section 1204 Statistics.

- (5) The manager and employee discuss the organizational resources (e.g., funding, staffing, training) needed to support the accomplishment of each CJE. In most cases, no additional resources will be needed.
- (6) The manager will determine the type of meeting to discuss the CJE performance plans. These meetings will be held in group or one-on-one sessions. The manager will ensure the following items are available during the meeting:
- Form 6774, Receipt of Critical Job Elements and Equitable Treatment of Taxpayers Retention Standard,
 - CJE performance plan, and
 - Business unit and group's workplans, as appropriate.

Note: See Document 11678, NA for BU employees.

- (7) Per the IRS RRA '98, the manager must discuss the Retention Standard regardless of whether the employee has regular dealings with taxpayers.

Note: See Exhibit 6.430.1-1, Examples of the Fair and Equitable Treatment of Taxpayers Retention Standard Behavior.

6.430.1.8.1.4
(11-24-2025)
**Finalizing the Critical
Job Element
Performance Plan**

- (1) After discussing the performance plan with the employee, the manager and the employee sign Form 6774, Receipt of Critical Job Elements and Fair and Equitable Treatment of Taxpayers Retention Standard. This form acknowledges receipt of the performance plan and Retention Standard as well as the discussion between the manager and the employee.
- (2) Annually, the manager and the employee must sign (or initial) and date Form 6774. Both managers and employees have the option of signing using digital signatures. The digital signature must display either the signer's name or Standard Employee Identifier (SEID). If there is no digital signature that displays the signer's name or SEID, the form must be signed manually. See Document 11678, NA for BU employees and the option to sign the form manually.

Note: Proxy signatures are not permitted on official performance documentation.

- (3) If the CJE's have not changed for a journey level or above employee, the manager need not meet with the employee regardless of BU status but must communicate that the CJE performance plan remains the same. Even if the manager does not hold the CJE meeting, the manager and employee must sign or initial and date a new Form 6774 for the upcoming appraisal period.
- (4) When an employee returns to his/her permanent position during the same appraisal period following a temporary assignment, a new CJE performance plan is not required. The manager of the employee's permanent position reinstates the performance plan previously in effect. The time previously accrued under that performance plan counts toward the 60-day period for determining rating eligibility.
- (5) When an employee returns to duty from an absence that began during a previous appraisal period, the manager and employee must sign and date a new Form 6774.
- (6) The manager ensures the CJE performance plan, the signed Form 6774 and the employee's SPD are filed in the EPF and provides the employee with a copy.

6.430.1.8.1.5
(11-24-2025)
**Changes to the Critical
Job Element
Performance Plan or
Employee Expectations**

- (1) Any changes made to an existing performance plan must be coordinated within the business unit before final approval by LERN. See Document 11678, NA for the process for BU performance plans.
- (2) If the manager determines that a task or aspect is not applicable to the employee's duties/assignments during the appraisal period, the manager must discuss the changes with the employee as soon as possible. The manager must document the discussion, provide a copy to the employee, and file in the EPF.
- (3) Changes in CJE performance plans or expectations against an established performance plan should be finalized at least 60 days before the end of the employee's appraisal period to avoid having to extend the appraisal period.

6.430.1.9
(11-24-2025)
**Monitoring Progress -
Employees Assigned to
Critical Job Elements**

- (1) The manager will continuously monitor the employee's progress against his/her Retention Standard, CJE performance plan and performance aspects, and CNSI critical element, if applicable, to note areas of significant achievement, identify deficiencies, and initiate corrective actions when necessary.
- (2) The manager should monitor the employee's performance plan through the following:
 - a. Observe and document employee performance during the appraisal period.
 - b. Document observations as they happen.
 - c. Document observations in sufficient detail to be understood by another manager. Document performance for all employees consistently. Avoid comparing one employee to another.
 - d. Focus on specific actions the employee took to accomplish CJEs and do not evaluate personality traits.
 - e. Cite performance or outcomes, not conduct or general impressions.
 - f. Focus on performance as it relates to the Retention Standard and progress toward achieving CJEs.
 - g. Provide ongoing feedback and coaching to the employee.
- (3) The manager may not use ROTERs in monitoring progress against CJEs. ROTERs do not convey how an employee performed in relation to requirements of the CJE performance plan.

Note: For additional information on ROTERs, see IRM 1.5.2, Managing Statistics in a Balanced Measurement System, Uses of Section 1204 Statistics.

- (4) All documents used in formulating an evaluation must be shared with the employee prior to placing it in the employee's EPF. See Document 11678, NA for BU employees.

6.430.1.9.1
(11-24-2025)
**Conducting Progress
Reviews**

- (1) The manager observes the employee's performance on a regular basis throughout the employee's appraisal period.
- (2) At a minimum, the manager must conduct a mandatory mid-year progress review on the requirements of the CJE performance plan.
 - a. The mid-year progress review is a review of the employee's work based on observation of performance related to the CJEs for the position.
 - b. The mid-year progress review generally occurs at the midpoint of the appraisal period and must include a discussion on progress in meeting expectations (CJEs and the Retention Standard).
 - c. While the manager should, at a minimum, discuss each performance aspect which performance has changed from the previous rating of record, there is no requirement to assign a "Meets," "Exceeds," or "Fails" rating to each performance aspect. In addition, the manager should not provide numerical ratings for the CJEs or the overall rating during the mid-year progress review.
- (3) The manager provides meaningful feedback, relating the employee's performance to the CJEs. The manager provides specific examples and offers formal and informal feedback throughout the appraisal period in addition to the mandatory mid-year progress review.

- (4) The manager should combine formal and informal feedback often throughout the appraisal period to highlight changes in performance and next steps.
- (5) Any employee comments concerning his/her performance recordation must be filed in the EPF. The date the progress review was conducted is noted on the performance appraisal form.
- (6) If the manager observes that an employee's performance has declined from the previous appraisal period, the manager should document it and conduct a counseling session with the employee. Although performance feedback is always encouraged, managers are not required to notify an NBU employee prior to lowering the employee's average CJE score from the previous annual rating. See IRM 6.430.1.7.7, Performance Below Fully Successful or Met.

Note: See Document 11678, NA for BU progress reviews.

6.430.1.9.2
(11-24-2025)
**Completing Appraisal
Narratives**

- (1) Performance appraisal narratives are limited to two pages. The manager will consider all performance plans completed during the appraisal period for temporary assignments.
- (2) All documentation must be reviewed, considered, and summarized for work performed during the appraisal period to support the ratings assigned.
- (3) Managers must review the employee's performance and accomplishments and prepare a written narrative describing the level of performance for each CJE. The manager writes the narrative before assigning ratings to performance aspects.
- (4) The narrative will contain brief highlights of an employee's performance for a specified appraisal period. It must describe performance as it relates to the employee's CJE's and serves as the basis for the overall rating.
- (5) Well-written narratives contain specific goals and objectives, examples of achievements, significant accomplishments and/or, if necessary, performance shortfalls of measurable and observable performance during the appraisal period. Narratives must:
 - a. Be concise, but descriptive enough to give the next level reviewer an accurate description of the strengths, development needs, and accomplishments of the employee in each CJE.
 - b. Focus on what's important for the job and the CJE's.
 - c. Be clear about whether the employee "Exceeds," "Meets," "Fails" each performance aspect.
 - d. Ensure each CJE narrative is consistent with the focus of the CJE's outlined in the performance plan.
- (6) Narratives must not contain ROTERs. For additional information, see IRM 1.5.2, Managing Statistics in a Balanced Measurement System, Uses of Section 1204 Statistics.

6.430.1.9.3
(11-24-2025)
**Rating Performance
Aspects**

- (1) Annual appraisals are completed on Form 6850-BU or Form 6850-NBU. The manager will enter each performance aspect under the appropriate CJE.
- (2) The manager will evaluate the employee's performance in each performance aspect and rates each aspect as "Exceeds," "Meets," or "Fails."

- (3) The manager assigns a rating of “Not Applicable” if they have not observed the employee’s performance in a performance aspect for the minimum appraisal period or information is not available from other managers. Instances of “Not Applicable” should be rare and must be documented in the appraisal narrative. The “Not Applicable” designation should not be used when the employee has failed to perform the required tasks or duties because of performance restrictions based on safety or security issues.
- (4) The ratings assigned to the aspects determine the employee’s CJE ratings and overall rating.
- (5) The manager must use careful judgment in determining if an employee has a rating of “Exceeds,” “Meets,” or “Fails,” in each performance aspect of the CJE. The manager should not allow one incident to unduly influence the rating of an aspect. Managers must consider the quality, quantity, and complexity of the assignment or task in relationship with the employee’s grade and skill level.
- (6) The employee must consistently perform all applicable tasks (performance standards) listed at the “Exceeds” rating level to receive a rating of “Exceeds” for that aspect.

6.430.1.9.4
(11-24-2025)

**Rating Critical Job
Elements**

- (1) The rating for each CJE will be based upon the ratings of all observed performance aspects of the CJE, using the following scale:
 - Outstanding – 5: Exceeds all performance aspects of the CJE.
 - Exceeds Fully Successful – 4: Exceeds more than half of the performance aspects of the CJE and meets the other performance aspects.
 - Fully Successful – 3: Meets all the performance aspects.
 - Minimally Successful – 2: Fails one performance aspect.
 - Unacceptable – 1: Fails two (2) or more performance aspects.
 - Not Applicable – N/A: The manager has not observed performance of the duties/responsibilities reflected by the CJE.
- (2) The numerical scale above is used to determine the average CJE score. While the average CJE score has no direct relationship to the overall rating, it may be used for calculating NBU performance awards (if the business unit exercises its discretion to do so).

Note: CJE’s deemed “Not Applicable” are excluded from the average CJE score calculation.

6.430.1.9.5
(11-24-2025)

The Overall Rating

- (1) Each annual appraisal will include an overall rating, as follows:
 - a. Outstanding: Employee is rated “Outstanding” in more than half of the CJE’s, “Exceeds Fully Successful” in the remainder of the CJE’s and receives a “Met” on the Retention Standard.
 - b. Exceeds Fully Successful: Employee is rated “Exceeds Fully Successful” or above in more than half of the CJE’s, “Fully Successful” in the remainder of the CJE’s and receives a “Met” on the Retention Standard.
 - c. Fully Successful: Employee is rated “Fully Successful” or above in all the CJE’s and receives a “Met” on the Retention Standard.
 - d. Minimally Successful: Employee is rated “Minimally Successful” in one or more CJE’s but not “Unacceptable” in any CJE and receives a “Met” on the Retention Standard.

- e. Unacceptable: Employee is rated “Unacceptable” in one or more CJE’s or receives a “Not Met” on the Retention Standard.

- (2) If the employee has less than 60 days of performance under an established performance plan during the appraisal period to be assigned a rating of record, the employee will be designated “Not Ratable” for that period.

Note: For additional information, see IRM 6.430.1.7.11.3, Not Ratable Determinations at the End of An Appraisal Period.

- (3) An overall rating will be assigned at the end of the appraisal period for the annual performance appraisal and for other types of performance appraisals that become the employee’s rating of record, such as a departure appraisal within the last 60 days of the appraisal period.
- (4) The overall rating provides one rating for the combined performance against the Retention Standard and the CJE’s and becomes the employee’s rating of record.
- (5) The manager may only assign the overall rating at the end of the appraisal period for an employee on a permanent assignment or on a temporary promotion at the end of the employee’s appraisal period and meets the conditions specified in IRM 6.430.1.12.1.1, Appraisals for Temporary Promotions to General Schedule Positions.

Note: Employees who are rated below “Fully Successful” are not eligible for WGI or CLP. See IRM 6.430.1.7.11.4, Within-Grade Increase Determinations, and IRM 6.335.1, IRM Merit Promotion Plan and Internal Placement for CLP. For BU employees, see Document 11678, NA.

- (6) The reviewing official has the final authority to approve the overall rating.
- (7) See IRM 6.430.1.12, Performance Appraisals for Temporary Assignments.

6.430.1.10
(11-24-2025)
**Evaluating Employees
Assigned to Critical
Performance
Expectations**

- (1) The manager and the employee work together to plan and establish distinct commitments/objectives to accomplish during the appraisal period and discuss how they relate to the responsibilities. Effective planning of performance expectations helps ensure the alignment of individual performance with the business goals and objectives of the organization.
- (2) The performance of employees assigned supervisory codes 2 (supervisor or manager), 4 (supervisor), 5 (management official), and in some instances supervisory code 7 (team leaders who lead management officials) are evaluated against CPEs. In addition, certain NBU management/program analysts, GS-343, who are officially classified as confidential and have supervisory codes 7 or 8 are also covered by CPEs. The supervisory code is found on the employee’s SPD and controls the appropriate performance plan.
- (3) It is the manager’s responsibility to ensure that they administer the IRS PM program effectively and efficiently as it pertains to his/her employees. Additionally, managers must keep current on PM policies and processes through training courses and online resources. For more information, see *Performance Management at your Fingertips*.
- (4) Managers, management officials, and confidential management/program analysts are rated against CPEs that consist of three components:

- Responsibilities,
- Commitments/Objectives, and
- Retention Standard.

6.430.1.10.1
(11-24-2025)

**Responsibilities,
Commitments/Objectives**

- (1) Responsibilities are common to all managers, management officials, and confidential management/program analysts, and are aligned with the Balanced Measurement System. See IRM 1.5.2, Managing Statistics in a Balanced Measurement System, Uses of Section 1204 Statistics.
- (2) Responsibilities guide the actions an employee commits to undertake during the performance appraisal period and describe how the employee performs his/her job.
- (3) Responsibilities for managers are:
 - Leadership and Human Capital Management,
 - Customer Service and Collaboration, and
 - Program Management
- (4) Responsibilities for management officials are:
 - Program Leadership,
 - Employee Satisfaction,
 - Customer Satisfaction,
 - Business Results, and
 - Professional Expertise.
- (5) Responsibilities for confidential management/program analysts are:
 - Analysis and Evaluation,
 - Employee Satisfaction,
 - Customer Satisfaction,
 - Business Results, and
 - Communications.
- (6) Commitments are developed from the Strategic Business Plans and establish a linkage between organizational performance and individual performance.
- (7) Commitments are specific for each employee. Each commitment is a distinct action with identified and measurable results to be achieved during the performance appraisal period.
- (8) Management/Program Analysts, GS-343, designated as NBU because of the confidential exclusion, have objectives in lieu of commitments. Objectives are a limited number of critical actions, goals, and/or results the confidential management/program analyst is expected to accomplish during the appraisal year. Objectives should be developed from, and directly contribute to, the program priorities and goals established by the organization's annual business or operations plan.

6.430.1.10.2
(11-24-2025)

**Establishing
Commitments/Objectives**

- (1) Commitments/objectives enable employees to develop action items that will, in turn, carry out the IRS day-to-day operations, linking their activities to the IRS goals and objectives. Each commitment or objective should relate to, and support, one or more of the responsibilities listed in the performance agreement.

- (2) The manager will share his/her commitments with the employee prior to the employee's commitments/objectives being developed. The manager discusses how the employee's commitments/objectives should link to the organizational workplans, and balanced measures.

Note: For additional information, see IRM 1.5.2, Managing Statistics in a Balanced Measurement System, Uses of Section 1204 Statistics.

- (3) The manager reviews documents such as organizational program plans, business plans, site-specific issues/priorities, and balanced measures data when preparing to discuss with the employee what needs to be included in his/her commitments/objectives.
- (4) The manager and employee should identify the most important areas on which to focus.
- (5) The manager and the employee jointly develop the employee's commitments/objectives, with the reviewing official having the final authority for approval of the performance agreement.
- (6) After the manager and the employee discuss and agree on commitments/objectives, they are recorded on the appropriate performance agreement form.
- (7) The manager and the reviewing official make the final determination whether the commitment or objective should be included in the performance agreement if the manager and the employee cannot agree on the commitments/objectives.
- (8) It is important to document any changes in the commitments/objectives throughout the performance appraisal period.

6.430.1.10.3
(11-24-2025)

**Guidelines for
Developing Well
Constructed
Commitments/Objectives**

- (1) Managers and employees should consider commitments/objectives as the "What" and responsibilities as the "How."
- (2) When developing the commitments/objectives, discussions should include the means of accomplishing the commitments/objectives, such as: specific timing, expected performance levels, methods of measurement, and level of organizational support (funding, staff, and training) needed.

Note: For more information on writing commitments, see *Writing Performance Commitments Reference Guide*.

6.430.1.10.4
(11-24-2025)

**Reviewing
Responsibilities**

- (1) Both the manager and the employee must review the responsibilities found in Part I, Section A, of the appropriate performance agreement to ensure mutual understanding of how each responsibility applies to the employee's expected performance during the upcoming performance appraisal period.

6.430.1.10.5
(11-24-2025)

**Sharing and Discussing
Responsibilities and
Commitments/Objectives**

- (1) Except in rare circumstances (e.g., extended sick leave), the manager must meet with all employees within the first 30 days of the beginning of each employee's appraisal period, or when the employee is assigned to a new position that is expected to last at least 60 days or longer (e.g., temporary promotion, detail), to review responsibilities and establish commitments/objectives and discuss the Retention Standard.
- (2) The appraisal period for managers, management officials, and confidential management/program analysts is based on the FY and begins October 1.

- (3) The manager reviews the employee's assigned SPD, verifying that it accurately reflects the assigned duties, and contacts *HCO, Position Management and Classification* for assistance in identifying the appropriate SPD or developing a new one if it does not.
- 6.430.1.10.6
(11-24-2025)
Documenting the Performance Agreement
- (1) Except in rare circumstances (e.g., extended sick leave), the rating official, reviewing official, and employee sign and date the performance agreement acknowledging they have discussed the CPEs. This discussion must occur within 30 days of the beginning of the appraisal period.
- (2) The performance agreements for employees covered by the requirements of this section are:
- a. **Managers** – Form 12450-A, Manager Performance Agreement,
 - b. **Management Officials** – Form 12450-D, Management Official Performance Agreement, or
 - c. **Confidential Management/Program Analysts (GS-343)** – Form 12450-D, Management/Program Analyst Performance Agreement (Positions Designated as Confidential Only).
- (3) Following the discussion, the manager will give a copy of the performance agreement to the employee and file the original in the EPF. For more information on the EPF, see IRM 6.430.1.5, Employee Performance File.
- (4) The employee and manager should use the performance agreement and the CPEs to monitor accomplishments or other significant events as they occur.
- 6.430.1.11
(11-24-2025)
Monitoring Progress - Employees Assigned to Critical Performance Expectations
- (1) After the manager and employee have reached an agreement on the commitments/objectives, with the reviewing official having the final authority for approval of the performance agreement. The manager will monitor the employee's progress in meeting the responsibilities and achieving the commitments/objectives throughout the appraisal period.
- (2) At a minimum, the manager must conduct a mandatory mid-year progress review. This progress review generally occurs in April and will include a discussion of the employee's progress in meeting CPEs. This mandatory mid-year progress review must be documented on the performance agreement.
- (3) The manager also documents any other progress reviews held and provides a copy to the employee. Documented observations throughout the performance appraisal period serve as an aid in completing the mandatory mid-year progress review and the annual appraisal. The manager will identify the actions taken to accomplish responsibilities, and commitments/objectives.
- (4) The manager must focus on the employee's performance as it relates to the Retention Standard and progress toward achieving commitments/objectives. If necessary, the manager will identify improvement opportunities.
- (5) At any point during the performance cycle, the manager and the employee can review and revise commitments/objectives to reflect changes in the priorities of the IRS.

- Changes may be needed for reasons such as: the expectations of commitments/objectives changed; the IRS mission, strategic business goals, or business plans changed; or the level of available support (e.g., staff, dollars, training).
 - Changes to commitments/objectives throughout the performance appraisal period must be documented in the mid-year self-assessment/ mid-year progress review comments and end of year self-assessment/ summary narrative.
 - Changes to commitments/objectives must be made at least 60 days before the end of the appraisal period to avoid having to extend the appraisal period.
- (6) The manager may not use ROTERs in monitoring progress against CPEs. The ROTERs do not convey whether an individual performed well under his/her CPEs. For additional information on ROTERs, see IRM 1.5.2, Managing Statistics in a Balanced Measurement System, Uses of Section 1204 Statistics.
- (7) Progress reviews, including mid-year reviews, may not be grieved. Assessments of performance at the time of a progress review may differ from the employee's performance over the entire appraisal period. Employees may, however, submit documentation to the manager regarding matters of concern on the progress review.
- (8) The following includes actions the manager will take to monitor progress against CPEs:
- a. Observe and document employee performance during the appraisal period.
 - b. Focus on specific actions the employee took to accomplish commitments/objectives, and how responsibilities were demonstrated; avoid evaluating personality traits. Cite performance or results, not conduct or general impressions.
 - c. Document observations in sufficient detail to be understood by another manager.
 - d. Document performance for all employees consistently. Avoid comparing one employee to another.
 - e. Maintain performance data in the employees EPF. All documents used in formulating an evaluation must be shared with the employee prior to placing it in his/her EPF.

Note: For additional information on EPFs, see IRM 6.430.1.5, Employee Performance File.

6.430.1.11.1
(11-24-2025)
**Probation on Initial
Appointment to a
Managerial Position**

- (1) Employees serving probationary periods for initial appointments to managerial positions who do not meet performance expectations that relate to managerial responsibilities will be returned to their former or a similar non-managerial position.
- (2) A rating of "Met" or higher rendered early during the managerial probationary period does not preclude a subsequent decision that the individual is not successfully performing the managerial responsibilities of his/her position. However, a manager must be able to provide specific examples of deficiencies that occurred after the rating was rendered.
- (3) Decisions to remove employees from managerial positions may be made at any time during the probationary period.

- (4) Managers must contact LERN for guidance regarding any rating of “Not Met.” See IRM 6.430.1.1.3, Roles and Responsibilities.

6.430.1.11.2
(11-24-2025)

**Completing Summary
Narratives**

- (1) The narrative is limited to two pages and must outline the key accomplishments for each commitment/objective and relate accomplishments to performance in the responsibilities. The manager will consider all performance agreements completed during the appraisal period for temporary assignments.
- (2) The narrative will contain brief highlights of an employee’s performance for a specified appraisal period. It must describe performance as it relates to the employee’s CPEs and serves as the basis for the overall rating.
- (3) The Summary Narratives must:
 - a. Be concise, but descriptive enough to give the next level reviewer an accurate description of the strengths, development needs, and accomplishments of the employee. Focus on what’s important for the job and the CPEs.
 - b. Be clear about whether the employee “Exceeds,” “Meets” or does not meet the CPEs of the performance agreement.
 - c. Ensure the summary narrative is consistent with the focus of the CPEs outlined in the performance agreement.
- (4) Narratives must not contain ROTERs.
- (5) Narratives are official records that become part of the performance appraisal.
- (6) The numerical results achieved with any of the IRS Balanced Measures (Employee Satisfaction, Customer Satisfaction, and Business Results) will never equate directly to a particular rating. Rather, an evaluation must focus on the actions taken and the results achieved to improve performance in each responsibility. The numerical results may only be used for making an initial assessment of the impact those actions had on the CPEs.

Note: For additional information, see IRM 1.5.2, Managing Statistics in a Balanced Measurement System, Uses of Section 1204 Statistics.

6.430.1.11.3
(11-24-2025)

**Rating Critical
Performance
Expectations**

- (1) The manager must use the rating definitions found in this section.

6.430.1.11.4
(11-24-2025)

Rating Responsibilities

- (1) The manager assigns one of the rating levels to all the responsibilities based on the following definitions:
 - a. Exceeded: In addition to placing appropriate emphasis on the five sets of responsibilities, served as a role model in one or more of the five sets. Actions taken were exemplary in promoting accomplishment of the annual business plan and strategic goals.
 - b. Met: Placed appropriate emphasis on each of the five sets of responsibilities. Appropriate actions were taken to support accomplishment of the annual business plan and strategic goals.

- c. Not Met: Placed insufficient emphasis on one or more sets of responsibilities. Actions taken were inappropriate, ineffective, or undermined strategic goals or annual business plan accomplishment

6.430.1.11.5
(11-24-2025)
**Rating Commitments/
Objectives**

- (1) The manager assigns one of the following rating levels to all the Commitments/Objectives based on the following definitions:
 - a. Exceeded: Overcame significant obstacles, such as insufficient resources, conflicting demands, or unusually short time frames, in achieving or exceeding desired results.
 - b. Met: Achieved or made substantial progress toward achievement of desired results.
 - c. Not Met: Did not achieve or make substantial progress toward achievement of desired results.

6.430.1.11.6
(11-24-2025)
**Assigning the Summary
Evaluation Rating**

- (1) The summary evaluation provides one rating for the combined performance against the Retention Standard, the Responsibilities, and the Commitments/Objectives.
- (2) The manager must also consider the rating for the National Security Critical Element for those managers or management officials who are covered by that element. Failure of the National Security Critical Element is treated the same as the failure of the Retention Standard. See IRM 6.430.1.6.1.1, Rating Performance Against the Retention Standard and IRM 6.430.1.6.2.1, Rating Performance Against the Classified National Security Critical Element.
- (3) The summary evaluation balances the Retention Standard, Responsibilities, and Commitments/Objectives for the final rating and ties the Commitments/Objectives directly to the Responsibilities and ensures balance among all Responsibilities.
- (4) The manager should only assign the annual summary evaluation at the end of the appraisal period for an employee who is on a permanent assignment or who is on a temporary promotion or detail at the end of the employee's appraisal period and meets the conditions specified in IRM 6.430.1.12.1.1, Appraisals for Temporary Promotions to General Schedule Positions, IRM 6.430.1.12.1.2, Appraisals for Details for General Schedule Positions, IRM 6.430.1.12.1.3, Appraisals for Temporary Assignments of IRS Payband System Employees, and IRM 6.430.1.12.1.5, Appraisals for Details to, from, or within IR Payband Positions.
- (5) OPM regulations prohibit setting quotas for summary evaluation ratings (also known as a forced distribution of summary levels).
- (6) Managers can complete a rating up to 364 days following the end of the appraisal period. Lengthy delays should be extremely rare due to the potentially negative impact on both the individual and the organization.
- (7) The reviewing official has final authority to approve the summary rating.
- (8) If the employee has less than 60 days of performance under an established performance agreement during the appraisal period, the employee will be designated "Not Ratable" for that period.

6.430.1.11.7
(11-24-2025)

Definitions for Summary Evaluations

- (1) The manager assigns the summary evaluation rating level based on the employee's performance in his/her Responsibilities, Commitments/Objectives and the Retention Standard using the following definitions:
 - a. **Outstanding** – The incumbent met the Retention Standard and performed as a model of excellence by exceeding responsibilities and commitments/objectives in his/her Agreement, despite constantly changing priorities, insufficient or unanticipated resource shortages, and externally driven deadlines. He/She consistently demonstrated the highest level of integrity and performance in promoting the annual business plans and the IRS's strategic goals and objectives. His/Her contributions had impact beyond his/her purview.
 - b. **Exceeded** – The incumbent met the Retention Standard and generally exceeded both the responsibilities and commitments/objectives in his/her Agreement. However, he/she may have met the Retention Standard and demonstrated exceptional performance in either responsibilities or commitments/objectives and met the expectations of the other. He/She may have overcome significant organizational challenges such as coordination with external stakeholders (NTEU, Congress, etc.) or insufficient resources. His/Her effectiveness and contributions may have had impact beyond his/her purview.
 - c. **Met** – The incumbent met the Retention Standard and the responsibilities and commitments/objectives in his/her Agreement with solid, dependable performance. Incumbent consistently demonstrated the ability to meet the requirements of the job. Challenges encountered and resolved are part of the day-to-day operation and are generally routine in nature.
 - d. **Minimally Satisfactory** – The incumbent met the Retention Standard and all responsibilities and commitments/objectives; however, overall performance contains deficiencies that warrant improvement.
 - e. **Not Met** – The incumbent failed to meet the Retention Standard, responsibilities, and/or commitments/objectives. Repeated observations of performance indicated negative consequences in key outcomes (e.g., quality, timeliness, business results, morale, etc.). Immediate improvement is essential.

6.430.1.12
(11-24-2025)

Performance Appraisals for Temporary Assignments

- (1) The requirements of this section are intended to be read in context with this entire IRM.

6.430.1.12.1
(11-24-2025)

General Requirements

- (1) An employee on a temporary assignment within the IRS such as a detail or temporary promotion must receive a performance plan no later than 30 days from the beginning of each temporary assignment expected to last at least 60 days.
- (2) The performance plan must reflect the employee's performance expectations for the duration of the temporary assignment.
- (3) Although a temporary assignment may not be anticipated to last 60 days, management must provide a performance plan to the employee once the temporary assignment is expected to last at least 60 days.
- (4) A departure appraisal reflecting the employee's performance on a temporary assignment of 60 days or more must be prepared by the manager of the em-

employee's temporary assignment position when the employee departs the temporary assignment. These departure appraisals do not require the reviewing official's signature since they will not become the employee's rating of record.

- (5) The manager of the employee's position of record must consider all departure appraisals for temporary assignments that occurred during the appraisal period when preparing the employee's annual rating of record.
- (6) Mid-year progress reviews are required even if the employee is serving on a detail or temporary promotion. Normally, the permanent manager will be responsible for conducting the progress review. However, when the employee is serving on a long-term temporary assignment, it may be more appropriate for the manager of the employee's temporary assignment to conduct a progress review.

Note: For additional information on mid-year progress reviews, see IRM 6.430.1.9, Monitoring Progress - Employees Assigned to Critical Job Elements and IRM 6.430.1.11, Monitoring Progress - Employees Assigned to Critical Performance Expectations.

- (7) Management should consider the effect on performance appraisals when temporarily assigning employees for extended periods.
- (8) The requirements of this section are intended to be read in context with IRM 6.430.1.

6.430.1.12.1.1
(11-24-2025)
**Appraisals for
Temporary Promotions
to General Schedule
Positions**

- (1) The following requirements apply to GS and IR employees temporarily promoted to GS and equivalent positions.
- (2) An employee who receives a temporary promotion to a position that is anticipated to last for 60 days or more will receive a performance plan reflecting the performance expectations of the temporary promotion position.
- (3) Normally, the employee's permanent manager will prepare the employee's rating of record on the performance plan of employee's permanent position. This rating of record will include feedback from the temporary promotion manager.
Exception: The manager of the employee's temporary promotion position will prepare the rating of record on the performance plan of the temporary promotion position if the following two conditions are met:
 - a. The temporary promotion was of sufficient duration that the employee is not ratable for his/her permanent position (i.e., less than 60 days of performance during the appraisal period), and
 - b. The employee's performance appraisal period ended while the employee was serving in the temporary promotion position.
- (4) Employees who are temporarily promoted into a GS position for 60 days or more assume the performance appraisal period ending date of the temporary assignment. However, the employee will not receive a rating of record for the temporary promotion position unless the conditions described in IRM 6.430.1.12, Performance Appraisals for Temporary Assignments are met (meaning, the employee does not meet the minimum performance period to be rated for his/her permanent position).

- a. Example 1 - A BU employee on a performance appraisal cycle based on the employee's SSN receives a temporary promotion for 120 days to another BU position. While in the temporary assignment, the employee's performance appraisal period ends based on the employee's SSN. If the employee had at least 60 days of performance in his/her permanent position at the end of the employee's appraisal period, the employee would receive a rating of record based on his/her permanent position. The manager of the employee's temporary promotion will provide performance feedback to the employee's permanent manager for consideration in the employee's next rating of record.
 - b. Example 2 – An NBU management official on the FY performance appraisal cycle receives a temporary promotion to a BU unit position for 120 days. While in this temporary assignment, the employee's BU performance appraisal period ends based on his/her SSN. Since the employee served at least 60 days in his/her permanent position at the end of the BU performance appraisal period based on the SSN cycle, the employee would not receive a rating of record based on the performance plan for the temporary promotion position but remain on the performance appraisal cycle of the permanent NBU position.
- (5) It is possible for an employee to receive more than one rating of record in a year based on movement between a permanent position and a temporary promotion position with a different performance appraisal cycle.
- a. Each rating of record is considered valid for the period covered even though the appraisal period is less than one year for an employee with multiple ratings of record during the annual appraisal period. In addition, none of the performance appraisal periods for these ratings of record may overlap.
 - b. In these cases, the employee's most recently completed rating of record becomes the employee's current rating of record for RIF and merit promotion.
Example: A BU employee with an appraisal period of December 1 to November 30 receives a temporary promotion to a managerial position for the period of January 1 to September 30. The employee's temporary promotion appraisal period now ends on September 30 (FY cycle). The employee receives a rating of record on October 1 on the Manager Performance Agreement because: (1) the performance period ends while the employee is on temporary promotion, and (2) the employee is not ratable for the permanent position since the employee has less than 60 days of performance in that position during the appraisal period. The employee returns to his/her permanent BU position on October 1. On November 30, the employee's appraisal period ends for his/her permanent BU position and the employee receives a new rating of record on Form 6850-BU for the period of October 1 to November 30 since this period meets the minimum appraisal period of 60 days. This November 30 performance appraisal becomes the employee's rating of record.
- (6) If the performance appraisal period does not end while the employee is on the temporary promotion, the employee will receive a departure appraisal from the temporary promotion manager for any assignment that lasted 60 days or more. This departure appraisal will be furnished to the employee's permanent manager for consideration in the employee's next scheduled rating of record.

Note: For more information on appraisals for temporary promotions from IR payband positions to GS positions, see Exhibit 6.430.1-3, Job Aid - Rating Employees on Temporary Promotions, IR to IR and IR to GS.

6.430.1.12.1.2
(11-24-2025)

**Appraisals for Details
for General Schedule
Positions**

- (1) The following requirements apply to GS and equivalent positions (e.g., GL) only.

Note: For the requirements to detail IR employees, see IRM 6.430.1.12.1.5, Appraisals for Details to, from, or within IR payband positions.

- (2) An employee detailed to a position that is expected to last 60 days or more will receive a performance plan reflecting the performance expectations of the detail.
- (3) The employee will receive a departure appraisal from the manager of the detail position for his/her performance at the end of any detail that lasted 60 days or more.
- (4) This departure appraisal will be furnished to the employee's permanent manager for consideration in the employee's next scheduled rating of record.
- (5) A departure appraisal for performance on a detail can never be used as the employee's rating of record.
- (6) The manager of an employee's detail assignment cannot prepare the employee's annual performance appraisal that is used as the rating of record.
- (7) An employee detailed to another position maintains the performance period ending date of the permanent position.

Example: An employee whose performance cycle is based on his/her SSN is detailed to a management official position for one year. Although the management official's performance appraisal period is based on the FY, the employee retains the SSN cycle and receives an annual appraisal based on his/her SSN.

- (8) The detailed employee's annual appraisal is completed on the employee's permanent performance plan by the permanent manager with feedback received from the manager of the detail.
- (9) The employee's permanent manager must request and obtain a departure appraisal from the employee's detail manager.
- (10) It is the responsibility of the employee's permanent manager as the rating official to ensure that the employee's accomplishments on the detail are considered in the employee's annual appraisal as appropriate.

6.430.1.12.1.3
(11-24-2025)

**Appraisals for
Temporary Assignments
of IRS Payband System
Employees**

- (1) It is the IRS policy to compensate an employee occupying an IR payband position consistent with the employee's performance as it is measured by the annual summary performance evaluation. Pay for IR employees are designed to recognize performance according to the pay administration rules for the IR paybands.
- (2) Performance appraisals for temporary assignments for IR payband employees that involve movement out of the payband for an extended period require special considerations since the employee's performance as reflected in the performance appraisal has significant impact on the employee's pay.

- (3) It is important for management to be aware of the PM ramifications of temporary assignments in and out of payband positions to ensure employees are not adversely affected by these temporary assignments.
- (4) For more information on pay administration for IR paybands, see IRM 6.531.1, Pay Under the General Schedule and IRS Payband System, see IRM 6.959.1, IRS Payband System and *Payband Resource Center*.

6.430.1.12.1.4
(11-24-2025)

**Appraisals for
Temporary Promotions
to IR Payband Positions**

- (1) The following requirements apply to permanent IR employees only.
Note: For the requirements to temporarily promote IR employees into GS positions, see IRM 6.430.1.12.1.1, Appraisals for Temporary Promotions to General Schedule Positions.
- (2) A GS employee serving on a temporary promotion to an IR payband position or an IR employee serving on a temporary promotion to a higher IR payband position at the end of the appraisal period (specifically, September 30) will be evaluated on the employee's permanent GS or IR payband position.

Exception: If the employee is not ratable for his/her permanent position (specifically, the employee has not served the minimum appraisal period of 60 days), has at least 60 days of performance in the temporary IR payband position under an established IR performance plan and leaves the temporary assignment within 60 calendar days of September 30 (end of the appraisal period for IR payband positions), the employee will be evaluated on the temporary IR payband position.

Example: An employee who has a performance appraisal cycle based on his/her SSN is temporarily promoted to an IR payband position for one year. While serving on the temporary promotion, the performance appraisal period for managers ends on September 30. If the employee did not have 60 days or more of observed performance in his/her permanent position on September 30, the employee will receive a rating of record based on the IR payband temporary position prepared by the manager of the temporary promotion position.

- (3) If a GS or IR employee received more than one IR payband temporary promotion during the appraisal period and is not ratable for that employee's permanent position, the employee will receive his/her annual rating of record based on the IR payband temporary promotion position of the longest duration that occurred during the appraisal period.
- (4) For more information on appraisals for temporary promotions to IR payband positions, see Exhibit 6.430.1-3, Job Aid Rating Employees on Temporary Promotions, IR to IR and GS to IR.

6.430.1.12.1.5
(11-24-2025)

**Appraisals for Details to,
from, or within IR
Payband Positions**

- (1) The following requirements apply to permanent IR employees only.
Note: For the requirements to detail GS employees, see IRM 6.430.1.12.1.2, Appraisals for Details to General Schedule Positions.
- (2) A payband IR employee who receives a detail to a GS or IR payband position that is anticipated to last for 60 days or more will receive a performance plan reflecting the performance expectations of the detail position.

- (3) Normally, the employee's permanent manager will prepare the employee's rating of record on the performance plan of the employee's permanent position. This rating of record will include feedback from the detail manager as appropriate.
- (4) Exceptions:
 - a. Details to IR Payband Positions - A GS or IR employee either competitively or non-competitively detailed to a IR payband position and who is unratable in his/her permanent GS or IR payband position of record (specifically, the employee has not served the minimum appraisal period of 60 days) and has at least 60 days of performance in the temporary IR payband position under an established IR performance plan, will be evaluated based on performance in the detail IR payband position.
 - b. Details from IR Payband Positions - An employee occupying a permanent IR payband position who is either competitively or non-competitively detailed to a GS position and who is unratable in his/her permanent IR payband position of record (specifically, the employee has not served the minimum appraisal period of 60 days) will be evaluated based on his/her performance in the detail GS position. The employee will be eligible for a performance award or special act award if the provisions applicable to GS employees covered by that performance appraisal program permit it.
- (5) For more information on appraisals for details to or from IR payband positions, see Exhibit 6.430.1-4, Job Aid - Rating Employees on Extended Details, IR to IR, IR to GS, or GS to IR.

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Exhibit 6.430.1-1 (11-24-2025)**Examples of Fair and Equitable Treatment of Taxpayers Retention Standard Behavior**

Consistent with the incumbent's official responsibilities, administers the tax laws fairly and equitably, protects all taxpayers' rights, and treats them ethically with honesty, integrity, and respect.

Examples of performance that meets the standard:

As observed in case file or Integrated Data Retrieval System (IDRS) actions, through management monitoring of phone calls, and through feedback received from the taxpayer and other outside sources, the employee:

- Responds to taxpayers in a timely manner.
- Identifies self by providing name and badge number, as required by RRA '98 Section 3705.
- Protects taxpayer rights to privacy by following disclosure procedures.
- Identifies taxpayers whose circumstances and/or account history meet Taxpayer Advocate case criteria.
- Uses communication techniques that are appropriate for the listener's level of understanding.
- Advises taxpayers and their representatives of appeal rights and actions necessary to pursue and protect their rights.
- Conducts oral and written communications with taxpayers that are professional, courteous, and accurately state the facts.
- Takes or recommends appropriate actions in a timely fashion which will resolve taxpayer filing and payment delinquencies, addressing all issues with the taxpayer to ensure the taxpayer remains compliant.
- Listens to and considers the taxpayer's point of view.
- Identifies when action is required by another function to resolve the taxpayer's issue/inquiry and ensures that the transfer of contact is made in a timely manner.
- Advises taxpayers of full personal impact, such as interest and penalty accumulation, when taxpayers advise they cannot pay their liability in full.

Examples of performance that fails to meet the standard:

As observed in case files or IDRS actions, through management monitoring of phone calls, and through feedback received from the taxpayer and other outside sources, the employee:

- Discusses specific taxpayer information with others who do not have an official "need-to-know."
- Fails to identify taxpayers whose circumstances and/or account history meet Taxpayer Advocate case criteria.
- Provides oral and/or written responses containing wording or tone which is discriminatory, discourteous, disrespectful, intimidating; which misstate the facts; or are inappropriate to the taxpayer's level of understanding.
- Takes improper actions that place taxpayer in a hardship condition.
- Does not follow installment agreement procedures when responding to installment agreement requests from taxpayers and their representatives.
- Does not apply appeal rights or advise taxpayers and their representatives of those rights.
- Does not take or recommend appropriate actions that will resolve taxpayer filing and payment delinquencies or consistently takes/recommends those actions in an untimely fashion or fails to address all issues with the taxpayer to ensure that the taxpayer remains compliant.
- Does not convey personal impact information to taxpayers, such as penalty and interest accumulation, when the taxpayer advises they cannot pay his/her liability in full.
- Fails to consider all relevant information provided by the taxpayer.

Note: The IRS has determined that infrequent mistakes that are inadvertent or unavoidable should not result in a "Not Met" rating on the Retention Standard for the Fair and Equitable Treatment of Taxpayers. Instead,

Exhibit 6.430.1-1 (Cont. 1) (11-24-2025)**Examples of Fair and Equitable Treatment of Taxpayers Retention Standard Behavior**

they will result in a discussion between the manager and employee to reinforce the importance of the standard and explore ways to prevent a recurrence.

Exhibit 6.430.1-2 (11-24-2025)
Performance Appraisal Due Dates**Employees covered by CJE**

Employees covered by CJE receive annual performance appraisals based on the last digit of their SSN. Annual appraisals will be issued on a monthly basis for those employees who were due appraisals during the prior month based on the employee's SSN.

Note: For BU employees on MEPS, see Document 11678, NA.

Last Digit of SSN	Annual Appraisal Period Ending Date	Performance Appraisal Due to Employee
0	September 30	October 31
1	October 31	November 30
2	November 30	December 31
3	December 31	January 31
4	January 31	February 28/29
5	February 28/29	March 31
6	March 31	April 30
7	April 30	May 31
8 and 9	May 31	June 30

Managers, Management Officials, and Confidential Management/Program Analysts

All managers, management officials, and confidential management/program analysts are evaluated annually based on the FY cycle. Divisions and functions will inform managers of the requirements for submitting the performance appraisals for managers, management officials, and confidential management/program analysts.

Annual Appraisal Period Ending Date	Performance Appraisal Due to Employee
September 30	October 31

Exhibit 6.430.1-3 (11-24-2025)**Job Aid - Rating Employees on Temporary Promotions, IR to IR and IR to GS**

This job aid table assists managers to appraise employees on temporary promotions to IR positions and IR to GS positions. Most employees will receive their annual appraisal on their permanent position based on the following table outlining the permanent position's performance cycle. See IRM 6.430.1.12.1, General Requirements and IRM 6.430.1.12.1.1, Appraisals for Temporary Promotions to General Schedule Positions.

Note: To receive a rating, the employee must serve 60 days on an acknowledged performance plan/agreement to be rated. Failure to issue performance plans/agreements could result in employee being Not Ratable.

Employee is on temporary promotion to IR position on Sept 30 or returned to non-IR position within 60 days of Sept 30	Employee was on a temporary promotion to IR position for at least 60 days during IR appraisal period	Employee worked 60 days in permanent position during the appraisal period of permanent position	Employee had more than one temporary position to an IR position during the IR appraisal period	Rating
Y	Y	N	N/A	Rate on IR position as of Sept 30
Y	Y	N	Y	Rate on the most recent temporary IR position of at least 60 days
Y	Y	N	N	Rate on the temporary IR position as of Sept 30
N	N	Y	N/A	Rate on the permanent position using the cycle of the permanent position
N	Y	Y	N/A	Rate on the permanent position using the cycle of the permanent position
N	Y	N	Y	Rate on the most recent temporary IR position of at least 60 days.
N	Y	N	N/A	Rate on IR position as of Sept 30

Exhibit 6.430.1-4 (11-24-2025)**Job Aid - Rating Employees on Extended Details, IR to IR, IR to GS, or GS to IR**

Details to IR Positions: A GS or IR employee either competitively or non-competitively detailed to an IR position and who is unratable in the permanent GS or IR position of record will be evaluated based on performance in the IR detail position.

Details from IR Positions: An employee occupying an IR position who is either competitively or non-competitively detailed to a GS position and who is unratable in the permanent IR position of record will be evaluated based on performance in the GS position.

Note: To receive a rating, the employee must serve 60 days on an acknowledged performance plan/agreement to be rated. Failure to issue performance plans/agreements could result in employee being Not Ratable.

The following table outlines IR perm and IR detail positions:

Perm Position	On Sept 30	60 days in perm position	Less than 60 days in perm position	Rating
IR	IR	Yes	N/A	IR Perm Position
IR	IR	N/A	Yes	IR Detail Position
IR	GS	Yes	N/A	IR Perm Position
IR	GS	N/A	Yes	GS
GS	IR	Yes	N/A	GS
GS	IR	N/A	Yes	IR Detail Position

